Government of Bombay

CIVIL BUDGET ESTIMATES

FOR THE YEAR

1939-40 & 1940-41

Presented to the Legislature under Section 78 (1) of the Government of India Act, 1935

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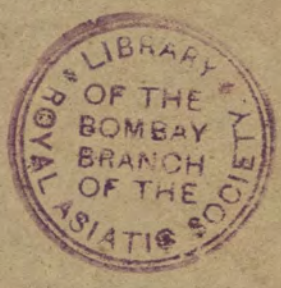

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1939

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Heads of Revenue.	Reference to detailed Estimate.	Budget Estimate, 1939–40.	Increase + or Decrease — as compared with 1938–39, columns 3 and 5.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
1	2	3	4	5	6	7
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—						
IV.—Taxes on Income other than Corporation tax	13	32,20,000	+2,20,000	30,00,000	25,00,000	25,00,000
V.—Salt		....	—1,000	1,000	1,000	1,750
VII.—Land Revenue		3,38,63,000	—6,47,000	3,45,10,000	3,39,84,000	3,19,65,103
VIII.—Provincial Excise	15	2,87,10,000	—12,65,000	2,99,75,000	2,98,00,000	3,21,72,695
IX.—Stamps—						
A. Non-Judicial..	19	75,56,000	+1,18,000	74,38,000	74,18,000	82,43,056
B. Judicial		68,20,000	—18,000	68,38,000	71,32,000	72,49,333
X.—Forest	21	41,54,000	—58,000	42,12,000	40,38,000	43,15,040
XI.—Registration	23	14,45,000	+3,000	14,42,000	15,03,000	15,25,191
XII.—Receipts under Motor Vehicles Acts ..	24	43,30,000	—37,000	43,67,000	41,49,000	43,68,797
XIII.—Other Taxes and Duties	25	62,42,000	+1,25,000	61,17,000	56,93,000	53,23,940
Total ..		9,63,40,000	—15,60,000	9,79,00,000	9,62,18,000	9,76,64,905
Irrigation, Navigation, Embankment and Drainage Works—						
Irrigation Works—						
XVII.—Works for which capital accounts are kept—						
(1) Productive Works—	26–27					
Direct Receipts		1,59,000	+14,000	1,45,000	1,39,000	1,58,516
Portion of Land Revenue due to Irrigation..		10,000	....	10,000	10,000	9,986
Deduct—Working Expenses		—27,000	—3,000	—24,000	—24,000	—23,194
Net receipts or payments		1,42,000	+11,000	1,31,000	1,25,000	1,45,308
(2) Unproductive Works—						
Direct Receipts		29,91,000	+67,000	29,24,000	28,65,000	30,40,616
Portion of Land Revenue due to Irrigation..		14,000	....	14,000	14,000	10,984
Deduct—Working Expenses		—13,00,000	—16,000	—12,84,000	—12,56,000	—15,24,194
Net receipts or payments		17,05,000	+51,000	16,54,000	16,23,000	15,27,406
Deduct—Charges in Civil Department on account of Land Revenue due to Irrigation and Direct Receipts.		—2,000	+54,000	—56,000	—53,000	—56,082
Total, Net receipts ..		18,45,000	+1,16,000	17,29,000	16,95,000	16,16,632
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	33	14,32,000	+7,38,000	6,94,000	7,03,000	6,70,591
Debt Service—						
XX.—Interest	34	70,08,000	—2,57,000	72,65,000	73,15,000	72,11,918
Carried over ..		10,66,25,000	—9,63,000	10,75,88,000	10,59,31,000	10,71,64,046

Heads of Revenue.	Reference to detailed Estimate.	Budget Estimate, 1939–40.	Increase + or Decrease — as compared with 1938–39, columns 3 and 5.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
1	2	3	4	5	6	7
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		10,66,25,000	—9,63,000	10,75,88,000	10,59,31,000	10,71,64,046
Civil Administration—						
XXI.—Administration of Justice	35	18,93,000	+3,96,000	14,97,000	15,49,000	14,04,651
XXII.—Jails and Convict Settlements ..	36	4,04,000	—21,000	4,25,000	4,31,000	4,44,119
XXIII.—Police	37	10,82,000	+87,000	9,95,000	10,14,000	8,32,576
XXVI.—Education	38	21,08,000	+6,02,000	15,06,000	14,05,000	15,76,036
XXVII.—Medical	40	14,90,000	+19,000	14,71,000	14,00,000	14,71,159
XXVIII.—Public Health	40	28,55,000	+8,42,000	20,13,000	19,04,000	20,98,667
XXIX.—Agriculture	41	3,94,000	+14,000	3,80,000	3,48,000	3,74,720
XXX.—Veterinary	41	42,000	....	42,000	30,000	34,809
XXXI.—Co-operation	41	2,45,000	+34,000	2,11,000	2,52,000	1,84,887
XXXII.—Industries	42	4,99,000	+8,000	4,91,000	4,21,000	4,49,833
XXXVI.—Miscellaneous Departments ..	42	1,86,000	....	1,86,000	1,82,000	1,81,524
Total ..		1,11,98,000	+19,81,000	92,17,000	89,36,000	90,52,981
Civil Works—						
XXXIX.—Civil Works	43	47,37,000	—84,000	48,21,000	45,15,000	50,99,789
XLI.—Bombay Development Scheme ..	43	10,57,000	+2,50,000	8,07,000	6,81,000	7,08,883
Total ..		57,94,000	+1,66,000	56,28,000	51,96,000	58,08,672
Miscellaneous—						
XLIII.—Transfers from Famine Relief Fund ..	44	2,16,000	—1,000	2,17,000	3,34,000	6,17,342
XLIV.—Receipts in aid of Superannuation ..	44	7,43,000	—58,000	8,01,000	7,86,000	8,31,488
XLV.—Stationery and Printing	45	3,73,000	+10,000	3,63,000	3,54,000	4,04,889
XLVI.—Miscellaneous	46	5,15,000	—53,000	5,68,000	5,32,000	4,37,919
L.—Miscellaneous adjustments between Central and Provincial Governments..		32,000	....	32,000	....	....
Total ..		18,79,000	—1,02,000	19,81,000	20,06,000	22,91,638
Extraordinary Items—						
LI.—Extraordinary Receipts	46	21,000	—4,00,000	4,21,000	42,000	63,166
Total ..		21,000	—4,00,000	4,21,000	42,000	63,166
GRAND TOTAL ..		12,55,17,000	+6,82,000	12,48,35,000	12,21,11,000	12,43,80,503

Receipts.	Reference to detailed Estimate.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from Statement A		12,55,17,000	12,48,35,000	12,21,11,000	12,43,80,503
Excess of revenue over expenditure charged to revenue				....	29,49,049
DEBT, DEPOSITS AND ADVANCES.					
N. Public Debt.					
Permanent debt	47	....	....	....	....
Floating debt		90,00,000	20,00,000	1,50,00,000	....
Loans from the Central Government ..		....	....	....	....
O. Unfunded Debt.					
State Provident Funds		58,00,000	58,00,000	56,00,000	56,71,699
Special Loans		....	....	....	391
P. Deposits and Advances.					
Famine Relief Fund	48	2,16,000	3,17,000	4,56,000	9,03,436
Appropriation for reduction or avoidance of debt		6,86,000	6,28,000	16,61,000	32,60,031
Provincial Road Fund		23,52,000	19,87,000	16,40,000	13,89,582
Special Development Fund		....	50,00,000	....	....
Transfers from Famine Relief Fund ..		....	....	....	....
Depreciation Reserve Fund—Government Presses		26,000	23,000	22,000	23,780
Deposits of depreciation reserve of commercial concerns (Nasik Distillery) ..		20,000	20,000	1,00,000	20,000
Deposits of Local Funds		3,20,00,000	3,30,00,000	3,03,00,000	3,07,67,539
Departmental and Judicial Deposits—					
Civil Deposits	49	4,55,00,000	5,31,00,000	4,34,54,000	4,21,11,019
Other Accounts	49-50	41,36,000	35,28,000	32,52,000	4,32,895
Advances repayable		20,00,000	19,50,000	17,00,000	20,22,086
Permanent advances		3,000	6,000	3,000	3,686
Accounts with foreign Governments and Indian States		....	....	....	5,860
Accounts with the Government of Burma ..	51	50,000	30,000	30,000	54,088
Accounts with the Reserve Bank ..		1,40,000	2,46,000	1,20,000	97,765
Suspense accounts		3,79,00,000	5,39,00,000	1,47,00,000	3,38,24,009
Cheques and Bills		2,88,00,000	2,88,00,000	2,86,00,000	2,93,48,474
Departmental and similar accounts ..		1,50,000	1,20,000	1,50,000	1,20,624
Miscellaneous Government account ..		....	....	....	....
R. Loans and Advances by Provincial Government.		66,76,000	64,25,000	64,58,000	63,23,932
S. Remittances.					
Cash remittances and adjustments between officers rendering accounts to the same Accountant General	52	12,53,00,000	13,50,00,000	13,19,00,000	13,92,05,116
Remittances by bills		3,97,00,000	3,53,00,000	4,21,00,000	3,68,06,416
Adjusting account between Central and Provincial Governments		1,54,00,000	1,62,00,000	4,03,00,000	3,88,49,644
Inter-Provincial Suspense account ..		15,00,000	22,00,000	16,00,000	25,49,018
Total—Debt Heads ..		35,73,55,000	38,55,80,000	36,91,46,000	37,37,91,090
Total Receipts ..		48,28,72,000	51,04,15,000	49,12,57,000	49,81,71,593
Opening balance ..		54,72,000†	71,47,000‡	1,15,24,000*	1,47,44,030
Grand Total ..		48,83,44,000	51,75,62,000	50,27,81,000	51,29,15,623

* This is exclusive of (*a*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities, and (*c*) about 10 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (*a*) 74,72 on account of investment of balances in treasury bills, (*b*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (*d*) about 10 lakhs of Provincial Road Fund invested in treasury bills.

† This is exclusive of (*a*) 74,72 on account of investment of balances in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (*d*) about 14 lakhs of Provincial Road Fund invested in treasury bills.

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1939–40.			Increase + or decrease —as compared with the Revised Estimate, 1938-39, columns 5 and 9.
		Distribution of total into		Total.	
		Charged.	Voted.		
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—					
7.—Land Revenue	53	*6,26,000*	60,37,000	66,63,000	+75,000
8.—Provincal Excise	66	*5,08,000*	34,16,000	39,24,000	—2,07,000
9.—Stamps	74	....	1,98,000	1,98,000	+1,000
10.—Forest	76	*4,04,000*	23,28,000	27,32,000	+2,000
11.—Registration	81	....	5,45,000	5,45,000	—8,000
12.—Charges on account of Motor Vehicles Acts ..	83	*17,25,000*	2,70,000	19,95,000	—20,000
13.—Other Taxes and Duties	87	....	11,49,000	11,49,000	—2,27,000
Total ..		*32,63,000*	1,39,43,000	1,72,06,000	—3,84,000
Irrigation Revenue Account—					
17.—Interest on Works for which capital accounts are kept—Irrigation Works	89	*41,75,000*	....	41,75,000	+6,000
18.—Other Revenue Expenditure financed from Ordinary Revenues—Works for which neither capital nor revenue accounts are kept—					
A.—Irrigation Works (P. W.)	91	*9,600*	92,400	1,02,000	—2,51,700
B.—Navigation, Embankment and Drainage Works (P. W.)	91	*1,400*	36,600	38,000	—6,300
A.—Irrigation Works (Civil)	92	*41,000*	13,04,000	13,45,000	—1,41,000
18(1).—Other Revenue Expenditure financed from Famine Relief Fund	95	....	2,16,000	2,16,000	+2,16,000
Total ..		*42,27,000*	16,49,000	58,76,000	—1,77,000
Capital Account of Irrigation, Navigation and Drainage Works charged to Revenue—					
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—					
A.—Financed from Famine Relief Fund	95	....	....	....	....
B.—Financed from Ordinary Revenues		....	1,000	1,000	....
Total ..			1,000	1,000	....
Debt Services—					
22.—Interest on Debt and Other Obligations	96	*1,16,75,000*	....	1,16,75,000	—2,83,000
23.—Appropriation for Reduction or Avoidance of Debt	97	*6,86,000*	....	6,86,000	+58,000
Total ..		*1,23,61,000*	....	1,23,61,000	—2,25,000
Civil Administration—					
25.—General Administration	99	*19,25,000*	61,63,000	80,88,000	—88,000
27.—Administration of Justice	131	*19,37,000*	46,49,000	65,86,000	—63,000
28.—Jails and Convict Settlements	150	*1,06,000*	15,05,000	16,11,000	—51,000
Carried over ..		*39,68,000*	1,23,17,000	1,62,85,000	—2,02,000
		1,98,51,000	1,55,93,000	3,54,44,000	—7,86,000

Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,22,000	59,66,000	65,88,000	*5,64,000*	60,14,000	65,78,000	*15,15,283*	31,66,646	46,81,929
6,71,000	34,60,000	41,31,000	*7,22,000*	34,05,000	41,27,000	*6,93,475*	32,21,080	39,14,555
....	1,97,000	1,97,000	....	1,97,000	1,97,000	....	1,96,910	1,96,910
4,29,000	23,01,000	27,30,000	*4,46,000*	22,56,000	27,02,000	*4,61,493*	22,64,925	27,26,418
....	5,53,000	5,53,000	....	5,61,000	5,61,000	....	5,67,663	5,67,663
17,76,000	2,39,000	20,15,000	*15,78,000*	2,42,000	18,20,000	*16,68,762*	2,10,798	18,79,560
....	13,76,000	13,76,000	....	12,39,000	12,39,000	....	18,05,431	18,05,431
34,98,000	1,40,92,000	1,75,90,000	*33,10,000*	1,39,14,000	1,72,24,000	*43,39,013*	1,14,33,453	1,57,72,466
41,69,000	....	41,69,000	*41,78,000*	....	41,78,000	*41,62,105*	....	41,62,105
16,500	3,37,200	3,53,700	*13,100*	3,52,600	3,65,700	*16,623*	3,40,322	3,56,945
1,900	42,400	44,300	*1,900*	47,400	49,300	*2,083*	47,764	49,847
76,000	14,10,000	14,86,000	*76,000*	19,60,000	20,36,000	*4,025*	8,36,284	8,40,309
....	....	....	....	....	....	....	....	....
42,63,400	17,89,600	60,53,000	*42,69,000*	23,60,000	66,29,000	*41,84,836*	12,24,370	54,09,206
....	....	....	....	....	....	....	....	....
....	1,000	1,000	....	1,000	1,000	*1*	25	26
....	1,000	1,000	....	1,000	1,000	*1*	25	26
1,19,58,000	....	1,19,58,000	*1,20,08,000*	....	1,20,08,000	*1,05,04,512*	....	1,05,04,512
6,28,000	....	6,28,000	*6,32,000*	....	6,32,000	*20,11,241*	....	20,11,241
1,25,86,000	....	1,25,86,000	*1,26,40,000*	....	1,26,40,000	*1,25,15,753*	....	1,25,15,753
19,04,000	62,72,000	81,76,000	*19,44,000*	61,06,000	80,50,000	*22,75,173*	80,13,243	1,02,88,416
19,46,000	47,03,000	66,49,000	*20,39,000*	46,78,000	67,17,000	*18,72,016*	43,97,484	62,69,500
1,13,000	15,49,000	16,62,000	*1,26,000*	15,33,000	16,59,000	*1,07,347*	16,25,217	17,32,564
39,63,000	1,25,24,000	1,64,87,000	*41,09,000*	1,23,17,000	1,64,26,000	*42,54,536*	1,40,35,944	1,82,90,480
2,03,47,400	1,58,82,600	3,62,30,000	*2,02,19,000*	1,62,75,000	3,64,94,000	*2,10,39,603*	1,26,57,848	3,36,97,451

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1939–40.			Increase + or decrease — as compared with the Revised Estimate, 1938–39, columns 5 and 9.
		Distribution of total into		Total.	
		Charged.	Voted.		
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		*1,98,51,000*	1,55,93,000	3,54,44,000	— 7,86,000
		39,68,000	1,23,17,000	1,62,85,000	— 2,02,000
Civil Administration—*contd.*					
29.—Police	163	*9,63,000*	1,34,08,000	1,43,71,000	+ 32,000
30.—Ports and Pilotage	188	*4,000*	1,000	5,000	+ 2,000
36.—Scientific Departments	189	....	95,000	95,000	— 8,000
37.—Education	191	*4,32,000*	1,96,60,000	2,00,92,000	+10,18,000
38.—Medical	218	*4,15,000*	43,48,000	47,63,000	+ 2,45,000
39.—Public Health	239	*1,41,000*	30,07,000	31,48,000	— 11,000
40.—Agriculture	253	*92,000*	12,14,000	13,06,000	— 2,71,000
41.—Veterinary	273	*28,000*	4,12,000	4,40,000	+ 23,000
42.—Co-operation	278	*45,000*	17,11,000	17,56,000	+11,01,000
43.—Industries	282	....	13,14,000	13,14,000	+ 3,50,000
47.—Miscellaneous Departments	306	*90,000*	9,84,000	10,74,000	+ 1,91,000
Total ..		*61,78,000*	5,84,71,000	6,46,49,000	+24,70,000
Civil Works.					
50.—Civil Works	317	*6,00,000*	1,17,30,000	1,23,30,000	+ 1,94,000
52.—Bombay Development Scheme	354	*29,000*	10,82,000	11,11,000	+ 1,38,000
Total ..		*6,29,000*	1,28,12,000	1,34,41,000	+ 3,32,000
Carried over ..		*2,66,58,000*	8,68,76,000	11,35,34,000	+20,16,000

Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,03,47,400	1,58,82,600	3,62,30,000	*2,02,19,000*	1,62,75,000	3,64,94,000	*2,10,39,603*	1,26,57,848	3,36,97,451
39,63,000	1,25,24,000	1,64,87,000	*41,09,000*	1,23,17,000	1,64,26,000	*42,54,536*	1,40,35,944	1,82,90,480
9,27,000	1,34,12,000	1,43,39,000	*9,22,000*	1,32,66,000	1,41,88,000	*9,21,955*	1,33,12,432	1,42,34,387
2,000	1,000	3,000	*4,000*	1,000	5,000	*4,247*	578	4,825
....	1,03,000	1,03,000	....	1,03,000	1,03,000	....	1,05,650	1,05,650
4,80,000	1,85,94,000	1,90,74,000	*6,93,000*	1,93,14,000	2,00,07,000	*5,14,493*	1,62,90,462	1,68,04,955
4,10,000	41,08,000	45,18,000	*5,10,000*	41,01,000	46,11,000	*4,75,201*	38,78,564	43,53,765
1,51,000	30,08,000	31,59,000	*1,97,000*	30,06,000	32,03,000	*1,73,912*	22,31,778	24,05,690
1,12,000	14,65,000	15,77,000	*1,28,000*	15,07,500	16,35,500	*1,17,504*	12,50,520	13,68,024
28,000	3,89,000	4,17,000	*28,000*	3,83,000	4,11,000	*26,018*	3,72,179	3,98,197
30,000	6,25,000	6,55,000	*51,000*	6,66,500	7,17,500	*40,889*	5,67,908	6,08,797
....	9,64,000	9,64,000	....	11,20,000	11,20,000	....	7,57,553	7,57,553
1,00,000	7,83,000	8,83,000	*98,000*	7,33,600	8,31,600	*1,03,389*	6,64,259	7,67,648
62,03,000	5,59,76,000	6,21,79,000	*67,40,000*	5,65,18,600	6,32,58,600	*66,32,144*	5,34,67,827	6,00,99,971
5,93,000	1,15,43,000	1,21,36,000	*6,33,000*	1,07,17,000	1,13,50,000	*7,24,527*	1,20,21,777	1,27,46,304
14,000	9,59,000	9,73,000	*14,000*	10,35,000	10,49,000	*7,716*	3,78,117	3,85,833
6,07,000	1,25,02,000	1,31,09,000	*6,47,000*	1,17,52,000	1,23,99,000	*7,32,243*	1,23,99,894	1,31,32,137
2,71,57,400	8,43,60,600	11,15,18,000	*2,76,06,000*	8,45,45,600	11,21,51,600	*2,84,03,990*	7,85,25,569	10,69,29,559

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1939–40.			Increase + or decrease — as compared with the Revised Estimate, 1938–39, columns 5 and 9.
		Distribution of total into		Total.	
		Charged.	Voted.		
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		*2,66,58,000*	8,68,76,000	11,35,34,000	+20,16,000
Miscellaneous—					
54.—Famine—					
A.—Famine Relief	357	....	....	....	—3,34,000
B.—Transfers to Famine Relief Fund	357	....	....	....	—1,00,000
55.—Superannuation Allowances and Pensions ..	358	*29,59,000*	90,03,000	1,19,62,000	+3,62,000
55A.—Commutation of Pensions financed from Ordinary Revenues	361	*1,000*	3,000	4,000	—4,000
56.—Stationery and Printing	362	....	14,07,000	14,07,000	+1,38,000
57.—Miscellaneous	368	....	13,85,000	13,85,000	—42,46,000
Total ..		*29,60,000*	1,17,98,000	1,47,58,000	—41,84,000
Extraordinary Items—					
63.—Extraordinary Charges	374	....	71,000	71,000	+18,000
Total, Expenditure charged to Revenue ..		*2,96,18,000*	9,87,45,000	12,83,63,000	—21,50,000
Excess of expenditure over revenue		....	....	28,46,000	....
Capital Accounts not charged to Revenue—					
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works	375	*10,000*	1,08,000	1,18,000	—1,04,000
79.—Capital outlay on Improvement of Public Health ..	379	*4,000*	1,05,000	1,09,000	—28,000
80.—Bombay Development Scheme	380	(*a*) *3,000*	(*a*) 1,91,000	96,000	—2,85,000
81.—Civil Works not charged to Revenue (P. W.) ..	383	....	....	....	....
83.—Payments of Commuted Value of Pensions ..	384	*65,000*	3,36,000	4,01,000	—1,67,000
85.—Payments to Retrenched Personnel	385	....	....	....	+30,000
Total, Capital Accounts not charged to Revenue ..		*82,000*	7,40,000	7,24,000	—5,54,000
Total Expenditure—Statement C ..		*2,97,00,000*	9,94,85,000	12,90,87,000	—27,04,000

(*a*) Distribution of the gross expenditure of Rs. 1,94,000 is given.
(*b*) Distribution of the gross expenditure of Rs. 4,96,000 is given.
(*c*) Distribution of the gross expenditure of Rs. 6,83,000 is given.
(*d*) Distribution of the gross expenditure of Rs. 6,23,963 is given.

Revised Estimate, 1937–38.			Budget Estimate, 1938–39.			Accounts, 1937–38.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,71,57,400	8,43,60,600	11,15,18,000	*2,76,06,000*	8,45,45,600	11,21,51,600	*2,84,03,990*	7,85,25,569	10,69,29,559
....	3,34,000	3,34,000	....	3,34,000	3,34,000	*5,757*	7,06,052	7,11,809
1,00,000	....	1,00,000	*2,48,000*	....	2,48,000	*6,50,915*	....	6,50,915
28,56,000	87,44,000	1,16,00,000	*28,64,000*	87,56,000	1,16,20,000	*26,64,093*	84,23,120	1,10,87,213
2,000	6,000	8,000	*2,000*	6,000	8,000	*894*	4,725	5,619
....	12,69,000	12,69,000	....	12,14,000	12,14,000	....	13,17,542	13,17,542
....	56,31,000	56,31,000	....	9,51,000	9,51,000	*831*	6,93,595	6,94,426
29,58,000	1,59,84,000	1,89,42,000	*31,14,000*	1,12,61,000	1,43,75,000	*33,22,490*	1,11,45,034	1,44,67,524
....	53,000	53,000	....	4,000	4,000	....	34,371	34,371
3,01,15,400	10,03,97,600	13,05,13,000	*3,07,20,000*	9,58,10,600	12,65,30,600	*3,17,26,480*	8,97,04,974	12,14,31,454
....	....	56,78,000	....	....	44,19,600	....	....	....
22,000	2,00,000	2,22,000	*22,000*	3,22,000	3,44,000	*11,107*	1,84,031	1,95,138
4,000	1,33,000	1,37,000	*5,000*	1,58,000	1,63,000	*2,164*	45,297	47,461
(*b*) *96,000*	(*b*) 4,00,000	3,81,000	(*c*) *4,000*	(*c*) 6,79,000	4,77,000	(*d*) *3,404*	(*d*) 6,20,559	4,55,288
....	....	....	....	....	....	*133*	3,540	3,673
1,28,000	4,40,000	5,68,000	*38,000*	4,11,000	4,49,000	*1,29,680*	5,38,322	6,68,002
....	—30,000	—30,000	....	—20,000	—20,000	....	—52,771	—52,771
2,50,000	11,43,000	12,78,000	*69,000*	15,50,000	14,13,000	*1,46,488*	13,38,978	13,16,791
3,03,65,400	10,15,40,600	13,17,91,000	*3,07,89,000*	9,73,60,600	12,79,43,600	*3,18,72,968*	9,08,75,277	12,27,48,245

D.—Statement of Disbursements under Debt Heads.

Disbursements.	Reference to detailed Estimate.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Expenditure from Statement C ..		12,90,87,000	13,17,91,000	12,79,43,600	12,27,48,245
DEBT, DEPOSITS AND ADVANCES.					
N. Public Debt.					
Permanent debt		....	30,000	....	66,700
Floating debt		90,00,000	20,00,000	1,50,00,000	....
Loans from the Central Government		62,32,000	60,13,000	60,13,000	74,75,544
O. Unfunded Debt.					
State Provident Funds	386	38,00,000	40,40,000	35,00,000	34,73,798
P. Deposits and Advances.					
Famine Relief Fund		3,16,000	4,85,000	4,56,000	6,31,996
Appropriation for reduction or avoidance of debt		....	....	....	....
Provincial Road Fund		23,52,000	22,01,000	16,40,000	15,98,818
Special Development Fund		21,05,000	....	....	....
Depreciation Reserve Fund—Government Presses	387	17,000	51,000	50,000	46,682
Deposits of depreciation reserves of commercial concerns (Nasik Distillery)		6,000	5,29,000	7,000	1,196
Deposits of Local Funds		3,20,00,000	3,28,00,000	3,00,00,000	3,07,54,791
Departmental and Judicial Deposits—					
Civil Deposits	388	4,55,00,000	5,30,00,000	4,34,54,000	4,26,10,661
Other Accounts	388-389	41,92,000	42,75,000	39,74,000	43,18,745
Advance repayable		20,00,000	19,37,000	17,00,000	20,36,447
Permanent advances		4,000	5,000	4,000	5,465
Accounts with foreign Governments and Indian States		....	....	....	682
Accounts with the Government of Burma	389	50,000	30,000	30,000	54,288
Accounts with the Reserve Bank		1,40,000	1,65,000	1,20,000	1,79,386
Suspense accounts		3,04,00,000	5,39,00,000	1,47,00,000	4,12,79,007
Cheques and Bills		2,88,00,000	2,88,00,000	2,86,00,000	2,92,02,216
Departmental and similar accounts	390	1,50,000	1,20,000	1,50,000	1,21,594
Miscellaneous Government Account		....	....	10,29,000	12,48,790
R. Loans and advances by Provincial Government		13,80,000	12,18,000	15,91,000	12,80,578
S. Remittances.	390				
Cash remittances and adjustments between officers rendering accounts to the same Accountant General		12,53,00,000	13,50,00,000	13,19,00,000	13,86,95,518
Remittances by bills		3,97,00,000	3,53,00,000	4,21,00,000	3,65,33,328
Adjusting Account between Central and Provincial Governments ..		1,54,00,000	1,62,00,000	4,03,00,000	3,88,55,041
Inter-Provincial Suspense Account		15,00,000	22,00,000	16,00,000	25,48,967
Total, Debt Heads ..		35,03,44,000	38,02,99,000	36,79,18,000	38,30,20,238
Total, Disbursements ..		47,94,31,000	51,20,90,000	49,58,61,600	50,57,68,483
Closing Balance ..		89,13,000*	54,72,000†	69,19,400‡	71,47,140§
Grand Total ..		48,83,44,000	51,75,62,000	50,27,81,000	51,29,15,623

*This is exclusive of (*a*) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*b*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (*c*) about 11 lakhs of Provincial Road Fund invested in treasury bills.

†This is exclusive of (*a*) 74,72 on account of investment of balances in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs, of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (*d*) about 14 lakhs of Provincial Road Fund invested in treasury bills.

‡This is exclusive of (*a*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (*c*) about 9 lakhs of Provincial Road Fund invested in treasury bills.

§This is exclusive of (*a*) 74,72 on account of investment of balances in treasury bills, (*b*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (*d*) about 10 lakhs of Provincial Road Fund invested in treasury bills.

DETAILED ESTIMATES OF REVENUE AND RECEIPTS

—	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		32,20,000	30,00.000	25,00,000	25,00,000
V—SALT.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		....	1,000	1,000	1,750
VII—LAND REVENUE.					
ORDINARY REVENUE	VIIA	3,40,00,000	3,46,00,000	3,40,00,000	3,20,93,916
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX ..		1,75,000	1,43,000	1,75,000	1,85,628
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES ..	VIIB	2,00,000	2,00,000	2,16,000	2,00,915
RECOVERIES OF OVERPAYMENTS		5,000	5,000	6,000	4,797
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		50,000	60,000	42,000	59,077
MISCELLANEOUS	VIIC	4,35,000	4,10,000	4,75,000	4,60,418
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* pages 26 and 27), etc., for which capital accounts are kept		—6,32,000	—5,95,000	—5,98,000	—5,66,274
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 33), etc., for which no capital accounts are kept					
TOTAL, LAND REVENUE ..		3,42,33,000	3,48,23,000	3,43,16,000	3,24,38,477
Deduct—REFUNDS		—3,70,000	—3,13,000	—3,32,000	—4,73,374
TOTAL ..		3,38,63,000	3,45,10,000	3,39,84,000	3,19,65,103
DETAILED ACCOUNT No. VII-A. **LAND REVENUE. Ordinary Revenue.**					
Fixed Collections—					
Ordinary fixed revenue		3,25,00,000	3,32,00,000	3,24,00,000	3,07,10,561
Fluctuating Collections—					
Miscellaneous land revenue appearing in Tharavbands		15,00,000	14,00,000	16,00,000	13,83,355
TOTAL ..		3,40,00,000	3,46,00,000	3,40,00,000	3,20,93,916

DETAILED ACCOUNT No. VII-B. LAND REVENUE. Recoveries on account of Survey and Settlement charges.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of Pot Hissa Survey operations	1,50,000	1,50,000	1,50,000	1,48,465
Recoveries on account of City Survey operations	10,000	10,000	9,000	15,885
Recoveries on account of cost of boundary marks recoverable from landholders ..	40,000	40,000	57,000	36,565
TOTAL ..	2,00,000	2,00,000	2,16,000	2,00,915

DETAILED ACCOUNT No. VII-C. LAND REVENUE. Miscellaneous.				
Other items	3,90,000	3,70,000	4,40,000	4,14,576
Recoveries of Photozinco Press, Poona	45,000	40,000	35,000	45,842
TOTAL ..	4,35,000	4,10,000	4,75,000	4,60,418

VIII-PROVINCIAL EXCISE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Country spirits	VIII-A	1,33,72,000	1,41,00,000	1,59,00,000	1,56,17,156
Country fermented liquor	VIII-B	62,95,000	63,00,000	69,37,000	67,68,807
Malt liquors	VIII-C	5,000	6,000	6,000	4,942
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	VIII-D	25,30,000	25,93,000	25,94,000	27,72,242
Receipts from commercial spirits including denatured spirits and medicated wines		3,37,000	3,40,000	3,40,000	3,54,854
Opium	VIII-E	18,65,000	20,67,000	20,38,000	18,69,651
Duties on medicinal and toilet preparations containing alcohol, opium, etc.		2,33,000	2,24,000	2,24,000	2,41,616
Hemp and other drugs	VIII-F	17,41,000	18,33,000	19,89,000	19,05,252
Receipts from distilleries	VIII-G	25,43,000	26,77,000	27,33,000	28,39,160
Fines, Confiscations and miscellaneous	VIII-H	,00,000	1,56,000	80,000	87,657
Recoveries of overpayments		....	1,000	....	2,310
Collection of payments for services rendered		2,000	3,000	12,000	11,838
Receipts in England		....	1,000	....	....
Lump Reduction		....	....	—27,40,000	....
TOTAL ..		2,90,23,000	3,03,01,000	3,01,13,000	3,24,75,485
Deduct—Refunds	VIII-K	—3,13,000	—3,26,000	—3,13,000	—3,02,790
TOTAL		2,87,10,000	2,99,75,000	2,98,00,000	3,21,72,695

DETAILED ACCOUNT No. VIII-A.
PROVINCIAL EXCISE.
Country Spirits.

Still-head duty	83,80,000	89,00,000	97,00,000	95,71,012
Licence fees (*a*)	49,92,000	52,00,000	62,00,000	60,46,144
TOTAL ..	1,33,72,000	1,41,00,000	1,59,00,000	1,56,17,156

(*a*) Includes vend fees also.

DETAILED ACCOUNT No VIII-B. PROVINCIAL EXCISE. Country Fermented Liquor.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
Tree-tax receipts	22,00,000	22,00,000	24,00,000	22,77,309
Licence fees (*a*)	40,95,000	41,00,000	45,37,000	44,91,498
TOTAL ..	62,95,000	63,00,000	69,37,000	67,68,807
DETAILED ACCOUNT No. VIII-C. PROVINCIAL EXCISE. Malt Liquors.				
Duty on beer manufactured in India	2,000	2,000	3,000	2,047
Licence fees for sale of beer manufactured in India or elsewhere	3,000	4,000	3,000	2,895
TOTAL ..	5,000	6,000	6,000	4,942
DETAILED ACCOUNT No. VIII-D. PROVINCIAL EXCISE. Wines and Spirits (Foreign liquors other than beer, medicated wines and commercial spirits).				
Duty on Wines and Spirits manufactured in India and classed as Foreign Liquor ..	8,26,000	8,40,000	8,08,000	8,61,905
Licence fees for the sale of Foreign Liquor generally whether imported or manufactured in India	13,06,000	13,63,000	13,84,000	14,68,795
Excise pass fee on Foreign Liquor	3,98,000	3,90,000	4,02,000	4,41,542
TOTAL ..	25,30,000	25,93,000	25,94,000	27,72,242

(*a*) Includes vend fees also.

DETAILED ACCOUNT No. VIII-E.
PROVINCIAL EXCISE.
Opium.

	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
Cost price of Excise Opium	3,38,100	3,63,000	3,47,000	5,04,375
Cain on sale of Excise Opium	8,02,800	8,14,000	8,41,000	6,81,315
Licence fees (*a*)	7,24,100	8,90,000	8,50,000	6,83,961
TOTAL ..	18,65,000	20,67,000	20,38,000	18,69,651

DETAILED ACCOUNT No. VIII-F.
PROVINCIAL EXCISE.
Hemp and other Drugs.

Duty on Ganja	8,15,000	8,50,000	9,25,000	9,06,794
Duty on Bhang	32,000	33,000	37,000	35,863
Duty on Charas	2,33,000	2,60,000	2,90,000	2,57,953
Licence fees (including warehouse dues) (*a*)	6,61,000	6,90,000	7,37,000	7,04,642
TOTAL ..	17,41,000	18,33,000	19,89,000	19,05,252

(*a*) Includes vend fees also.

DETAILED ACCOUNT No. VIII-G. PROVINCIAL EXCISE. Receipts from Distilleries.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
GOVERNMENT DISTILLERIES.				
Dhadgaon Distillery	50,100	50,000	60,100	64,018
Nasik Distillery	24,84,000	26,19,000	26,65,000	27,69,884
PRIVATE DISTILLERIES.				
Chowka Distillery	8,900	8,000	7,900	5,258
TOTAL ..	25,43,000	26,77,000	27,33,000	28,39,160
DHADGAON DISTILLERY.				
Sale proceeds of spirits	50,000	49,900	60,000	63,908
Miscellaneous receipts	100	100	100	110
TOTAL ..	50,100	50,000	60,100	64,018
NASIK DISTILLERY.				
Sale proceeds of spirits	23,52,000	24,85,000	25,25,000	26,23,880
Coopering receipts	25,000	27,000	30,000	30,184
Miscellaneous receipts	1,07,000	1,07,000	1,10,000	1,15,820
TOTAL ..	24,84,000	26,19,000	26,65,000	27,69,884
CHOWKA DISTILLERY.				
Sale proceeds of spirits	8,800	7,800	7,800	5,258
Miscellaneous receipts	100	200	100	....
TOTAL ..	8,900	8,000	7,900	5,258

DETAILED ACCOUNT No. VIII-H. PROVINCIAL EXCISE. Fines, Confiscations and Miscellaneous.				
Fines and forfeitures	28,000	35,000	24,000	25,508
Miscellaneous	72,000	1,21,000	56,000	62,078
Gain on liquor (contract supply area)	....	....	....	71
TOTAL ..	1,00,000	1,56,000	80,000	87,657

DETAILED ACCOUNT No. VIII-K. PROVINCIAL EXCISE. *Deduct*—Refunds.				
Excise receipts in the Presidency proper	—3,10,000	—3,16,000	—3,10,000	—3,01,024
Excise receipts at Nasik Distillery	—3,000	—10,000	— 3,000	—1,766
TOTAL ..	—3,13,000	—3,26,000	—3,13,000	—3,02,790

IX.—STAMPS.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
A-Non-Judicial—					
Stamp duties on bills of exchange, cheques and other commercial documents	IXA	19,57,000	20,20,000	22,96,000	25,87,526
Sale of other non-judicial stamps	IXB	53,13,000	50,86,000	48,62,000	52,62,864
Duty on impressing documents	IXC	2,89,000	3,44,000	2,63,000	4,08,328
Fines and penalties	....	20,000	20,000	20,000	27,606
Miscellaneous	IXD	44,000	36,000	44,000	25,674
Total A Non-judicial stamps ..	....	76,23,000	75,06,000	74,85,000	83,11,998
Deduct—Refunds ..	....	— 67,000	—68,000	— 67,000	— 68,942
TOTAL ..	....	75,56,000	74,38,000	74,18,000	82,43,056
B-Judicial—					
Court fees—					
Court fees realised in stamps	....	69,00,000	69,20,000	72,10,000	73,46,261
Deduct—Refunds	....	— 84,000	—85,000	— 84,000	— 96,930
Sale of stamps	....	....	....	....	....
Fines and penalties	....	*3,000*	*3,000*	*5,000*	....
Miscellaneous	IXE	1,000	....	1,000	2
Total B—Judicial Stamps ..	....	68,20,000	68,38,000	71,32,000	72,49,333
GRAND TOTAL ..	....	1,43,76,000	1,42,76,000	1,45,50,000	1,54,92,389

DETAILED ACCOUNT No. IX-A.

STAMPS.

Stamp Duties on Bills of Exchange, cheques and other Commercial documents.

Impressed Stamps—				
Bills of lading	1,02,000		52,000	1,05,665
Hundi stamped papers	71,000		81,000	1,30,073
Special Impressed Labels—				
Hundies or Bills of exchange denoted with special adhesive stamps ..	2,00,000		3,50,000	2,80,221
Insurance policies	....		....	....
Insurance stamps	2,54,000		2,34,000	2,51,355
Foreign Bills Stamps—				
Foreign bills	2,00,000		2,40,000	2,67,152
Share transfers stamps	10,61,000		9,49,000	14,34,592
Agreement stamps	4,000		5,000	2,277
Brokers' notes stamps	65,000		3,85,000	1,16,191
TOTAL ..	19,57,000	20,20,000	22,96,000	25,87,526

DETAILED ACCOUNT No. IX-B. **STAMPS.** **Sale of other non-Judicial Stamps.**	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Impressed Stamps—				
Impressed stamp papers	24,16,000		24,63,000	24,36,864
Special Impressed (Adhesive) Labels—				
Advocates, Vakils and Attorneys (High Court)	60,000		60,000	20,76,832
Unstamped documents	16,00,000		16,00,000	
Clearance lists	3,20,000		....	....
Foreign Bill Stamps—				
Notarial	5,000		5,000	5,178
Other non-Judicial revenue stamps	9,12,000		7,34,000	7,43,990
TOTAL ..	53,13,000	50,86,000	48,62,000	52,62,864
DETAILED ACCOUNT No. IX-C. **STAMPS.** **Duty on Impressing Documents.**				
Duty on embossing receipts and other stamps	20,000		20,000	19,928
Duty on embossing two-anna stamps on forms of agreements and contracts ..	20,000		20,000	45,872
Duty on documents voluntarily brought for adjudication (section 31, Act II of 1899)	1,50,000		1,26,000	2,35,056
Duty on unstamped or insufficient stamped documents levied under Chapter IV of Act II of 1899	91,000		96,000	1,07,852
Other Items	8,000		1,000	—380
TOTAL ..	2,89,000	3,44,000	2,63,000	4,08,328
DETAILED ACCOUNT No. IX-D. **STAMPS.** **Miscellaneous.**				
Composition of stamp duty	40,000		40,000	19,729
Adjudication fees	3,000		2,000	3,887
Other items	1,000		2,000	2,058
TOTAL ..	44,000	36,000	44,000	25,674
DETAILED ACCOUNT No. IX-E. **STAMPS—(Judicial).** **Miscellaneous.**				
Composition of stamp duty	....		....	....
Adjudication fees	....		....	1
Other items	1,000		1,000	1
TOTAL ..	1,000	....	1,000	2

X-FOREST.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	XA	10,00,000	10,46,000	10,46,000	10,42,869
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	XB	28,70,000	28,49,000	27,12,000	32,08,792
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.	....	2,000	2,000	2,000	1,932
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT ..	XC	11,000	11,000	13,000	11,921
V.—MISCELLANEOUS	XD	2,83,000	3,27,000	2,76,000	2,87,972
TOTAL ..		41,66,000	42,35,000	40,49,000	45,53,486
Deduct—REFUNDS ..		—12,000	—23,000	—11,000	—2,38,446
TOTAL ..		41,54,000	42,12,000	40,38,000	43,15,040

DETAILED ACCOUNT No. X-A.
FOREST.

Timber, etc., removed from the Forests by Government Agency.

(*a*) Timber	8,60,000		9,23,000	
(*b*) Firewood and charcoal	19,000		21,000	
(*c*) Bamboos	....		....	
(*d*) Sandalwood	1,20,000		1,01,000	
(*e*) Grass and other minor produce	1,000		1,000	
TOTAL ..	10,00,000	10,46,000	10,46,000	10,42,869

X-FOREST.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. X-B. **FOREST.** **Timber, etc., removed from the Forests by Consumers or Purchasers.**				
(*a*) Timber	22,30,000		20,83,000	
(*b*) Firewood and charcoal	2,60,000		2,60,000	
(*c*) Bamboos	88,000		79,000	
(*d*) Grazing and fodder grass	1,90,000		1,93,000	
(*e*) Other minor produce	1,02,000		97,000	
TOTAL ..	28,70,000	28,49,000	27,12,000	32,08,792
DETAILED ACCOUNT No. X-C. **FOREST.** **Revenue from Forests not managed by Government.**				
(*a*) Duty on foreign timber and other forest produce	9,000		11,000	
(*b*) Revenue from shared and private forests	2,000		2,000	
TOTAL ..	11,000	11,000	13,000	11,921
DETAILED ACCOUNT No. X-D. **FOREST.** **Miscellaneous.**				
(*a*) Fines and forfeitures	22,000		21,000	
(*b*) Refunds	1,000		1,000	
(*c*) Other sources	2,44,000		2,38,000	
(*d*) Recoveries of establishment charges	16,000		16,000	
TOTAL ..	2,83,000	3,27,000	2,76,000	2,87,972

XI-REGISTRATION.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS		14,04,000	14,00,000	14,59,000	14,81,843
FEES FOR COPIES OF REGISTERED DOCUMENTS		30,000	31,000	32,000	31,254
MISCELLANEOUS	IXA	14,000	14,000	14,000	14,515
TOTAL ..		14,48,000	14,45,000	15,05,000	15,27,612
Deduct—REFUNDS ..		—3,000	—3,000	—2,000	—2,421
TOTAL ..		14,45,000	14,42,000	15,03,000	15,25,191

DETAILED ACCOUNT No. XI-A.
REGISTRATION.
Miscellaneous.

Fines and penalties	6,000	7,000	7,000	7,342
Fees for authentication of Powers of attorney	2,500	2,000	2,000	2,252
Other items	5,500	5,000	5,000	4,921
TOTAL ..	14,000	14,000	14,000	14,515

XII-RECEIPTS UNDER MOTOR VEHICLES ACTS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act	XIIA	4,06,000	3,94,000	3,78,000	3,99,934
Receipts under the Provincial Motor Vehicles Taxation Act ..		39,50,000	40,00,000	38,22,000	39,95,714
Fees and other Receipts (I. M. V. Act)		15,500	16,000	....	15,811
Total ..		43,71,500	44,10,000	42,00,000	44,11,459
Deduct—Refunds ..	XIIB	—41,500	—43,000	—51,000	—42,662
TOTAL ..		43,30,000	43,67,000	41,49,000	43,68,797
DETAILED ACCOUNT No. XIIA. RECEIPTS UNDER MOTOR VEHICLES ACTS. Receipts under the Indian Motor Vehicles Act.					
Bombay city		2,52,000	2,41,000	2,25,000	2,43,784
Presidency proper		1,54,000	1,53,000	1,53,000	1,56,150
TOTAL ..		4,06,000	3,94,000	3,78,000	3,99,934
DETAILED ACCOUNT No. XIIB. RECEIPTS UNDER MOTOR VEHICLES ACTS. Deduct—Refunds.					
Indian Motor Vehicles Act—					
Bombay city		—500	—1,000	—1,000	—431
Presidency proper		—1,000	—2,000	—1,000	—2,499
Provincial Motor Vehicles Taxation Act		—40,000	—40,000	—49,000	—39,732
TOTAL ..		—41,500	—43,000	—51,000	—42,662

XIII—OTHER TAXES AND DUTIES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.—Taxes on Luxuries including Taxes on Entertainments, amusements, Betting and Gambling—				
Entertainment Tax	8,20,000	8,24,000	7,80,000	8,18,037
Betting Tax—				
Totalisator	9,50,000	9,50,000	9,00,000	9,49,285
Bookmakers	2,70,000	3,00,000	1,80,000	3,80,729
Luxury Tax (License fees from the Royal Western India Turf Club)	3,00,000	3,00,000	3,00,000	....
Total ..	23,40,000	23,74,000	21,60,000	21,48,051
Deduct—Refunds ..	—5,000	—4,000	—7,000	—4,659
TOTAL ..	23,35,000	23,70,000	21,53,000	21,43,392
B.—Receipts from Electricity Duties.	17,00,000	16,39,000	15,39,000	12,07,242
Deduct—Refunds ..	....	....	....	—5
TOTAL ..	17,00,000	16,39,000	15,39,000	12,07,237
C.—Receipts from Tobacco Duties—				
Receipts under Bombay (District) Tobacco Act, 1933 ..	3,34,000	2,30,000	3,30,000	2,32,648
Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932	19,00,000	19,00,000	17,00,000	17,62,689
Total ..	22,34,000	21,30,000	20,30,000	19,95,337
Deduct—Refunds .. Bombay City ..	—25,000	—20,000	—25,000	—21,390
Deduct—Refunds .. Districts ..	—2,000	—2,000	—4,000	—636
TOTAL ..	22,07,000	21,08,000	20,01,000	19,73,311
GRAND TOTAL ..	62,42,000	61,17,000	56,93,000	53,23,940

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
A-IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
(1) Productive.				
Direct Receipts.				
1. Water rates	30,000	25,000	21,000	33,055
2. Owners'rates	10,000	.....	....	....
3. Water supply of towns	49,000	49,000	48,000	52,407
4. Sales of water	64,000	64,000	64,000	64,717
5. Plantations	....	.....	....	....
6. Other canal produce	5,000	5,000	5,000	5,860
7. Water power	....	.....	....	....
8. Navigation	....	.....	....	....
9. Rents of buildings	100	100	100	154
10. Fines	....	....	....	46
11. Miscellaneous—				
(*i*) Sale of the right of fishing	1,000	1,900	900	1,724
(*ii*) Tank-bed cultivation	....	100	100	68
(*iii*) Rents of P. W. lands	....	.....	....	13
(*iv*) Other miscellaneous revenue	100	100	100	472
12. Recoveries of expenditure	....	.....	....	....
13. *Deduct*—Refunds	—200	—200	—200	....
Total	1,59,000	1,45,000	1,39,000	1,58,516
Indirect Receipts.				
14. Portion of land revenue due to works (*a*)	10,000	10,000	10,000	9,986
Total, Gross Revenue	1,69,000	1,55,000	1,49,000	1,68,502
Deduct—				
15. (1) Working Expenses	27,000	24,000	24,000	23,194
16. (2) Collection charges in the Civil Department—				
In respect of Land Revenue due to works (*a*)	1,000	1,000	1,000	998
In respect of Direct Receipts (*a*)	....	3,000	3,000	2,964
Total	28,000	28,000	28,000	27,156
17. Net Revenue—(1) Productive	1,41,000	1,27,000	1,21,000	1,41,346
(2) Unproductive.				
Direct Receipts.				
18. Water rates	25,44,000	25,73,000	25,18,000	27,01,338
19. Owners' rates	90,000	.....	....	....
20. Water supply of towns	2,14,000	2,09,000	2,10,000	1,77,926
21. Sales of water	36,000	36,000	31,000	34,985
22. Plantations	9,000	8,000	11,000	9,129
23. Other canal produce	31,000	27,000	31,000	29,408
24. Water power	14,000	14,000	14,000	14,313
25. Navigation	1,000	1,000	1,000	870
26. Rents of buildings	17,900	14,900	19,900	18,621
27. Fines	100	....	....	192
28. Recoveries of expenditure	300	1,000	200	290
Carried over	29,57,300	28,83,900	28,36,100	29,87,072

(*a*) See page 13.

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-IRRIGATION WORKS—*concld.*				
(2) Unproductive—*concld.*	Rs.	Rs.	Rs.	Rs.
Direct Receipts—concld.				
Brought forward ...	29,57,300	28,83,900	28,36,100	29,87,072
29. Miscellaneous—				
(i) Sale of the right of fishing	2,500	5,300	2,500	2,712
(ii) Tank ben cultivation	20,500	22,100	20,000	26,837
(iii) Rents of P. W. lands	2,700	1,100	800	1,057
(iv) Other miscellaneous revenue	12,800	16,400	10,400	43,009
30. *Deduct*—Refunds	—4,800	—4,800	—4,800	—20,071
Total ...	29,91,000	29,24,000	28,65,000	30,40,616
Indirect Receipts.				
31. Portion of land revenue due to works (*a*)	14,000	14,000	14,000	10,984
Total, Gross Revenue ...	30,05,000	29,38,000	28,79,000	30,51,600
32. *Deduct*—(1) Working Expenses	13,00,000	12,84,000	12,56,000	15,24,194
33. (2) Collection charges in the Civil Department—				
In respect of Land Revenue due to works (*a*) ...	1,000	1,000	1,000	1,017
In respect of Direct Receipts (*a*)	....	51,000	48,000	51,103
Total ...	13,01,000	13,36,000	13,05,000	15,76,314
Net Revenue—(2) Unproductive ...	17,04,000	16,02,000	15,74,000	14,75,286
Grand Total ...	18,45,000	17,29,000	16,95,000	16,16,632

(*a*) See page 13.

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works.					
WORKING EXPENSES.					
(1) Productive—					
I—Extensions and improvements		1,500	1,200	1,700	1,152
II—Maintenance and repairs		11,000	10,700	10,200	10,550
III—Establishment—					
A—Ordinary	*Charged*	*1,000*	*1,100*	*1,100*	*999*
	Voted	4,300	4,700	4,700	4,278
B—Special	*Charged*	....	.....	....	....
	Voted	5,500	5,600	5,600	5,590
C—Pensionary charges	*Charged*	*100*	*100*	*100*	*87*
	Voted	400	400	400	374
D—Collection charges in the Civil Department in respect of direct receipts	Voted	3,000	....	....	....
IV—Tools and plant		200	200	200	164
V—Suspense		....	.....	....	....
VI—*Deduct*—Recoveries on revenue account		....	.....	....	....
VII—*Deduct*—English cost of stores		....	.....	....	....
VIII—Loss or gain by exchange		....	.....	....	....
IX—Charges in England—					
Establishment		....	.....	....	....
Stores for India		....	.....	....	....
	Total	27,000	24,000	24,000	23,194
	Charged	*1,100*	*1,200*	*1,200*	*1,086*
	Voted	25,900	22,800	22,800	22,109
(2) Unproductive—					
I—Extensions and improvements		78,000	90,800	80,200	1,43,804
II—Maintenance and repairs		5,83,000	5,81,200	5,64,300	5,69,807
III—Establishment—					
A—Ordinary	*Charged*	*51,000*	*60,900*	*60,900*	*78,907*
	Voted	2,35,700	2,48,300	2,48,300	4,11,565
B—Special	*Charged*	....	.....	....	....
	Voted	2,67,500	2,68,300	2,68,300	2,69,445
C—Pensionary charges	*Charged*	*4,400*	*4,900*	*4,900*	*6,904*
	Voted	20,600	19,800	19,800	36,012
D—Collection charges in the Civil Department in respect of direct receipts	Voted	51,000	....	....	....
IV—Tools and plant		8,800	9,800	9,800	7,750
V—Suspense		....	.....	....	....
VI—*Deduct*—Recoveries on revenue account		....	.....	....	....
VII—*Deduct*—English cost of stores		....	.....	....	....
VIII—Loss or gain by exchange		....	.....	....	....
IX—Charges in England—					
Establishment		....	.....	....	....
Stores for India		....	.....	....	....
Rounding	*Charged*	....	....	....	....
	Voted	....	....	—500	....
	Total	13,00,000	12,84,000	12,56,000	15,24,194
	Charged	*55,400*	*65,800*	*65,800*	*85,811*
	Voted	12,44,600	12,18,200	11,90,200	14,38,383

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Detailed Account No.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—*concld.*					
WORKING EXPENSES—*concld.*					
Total, Productive and Unproductive					
I—Extensions and improvements	XVII-I	79,500	92,000	81,900	1,44,956
II—Maintenance and repairs	XVII-II	5,94,000	5,91,900	5,74,500	5,80,358
III—Establishment—					
A—Ordinary ... ... { *Charged* ...		*52,000**	*62,000*	*62,000*	*79,906*
Voted ...		2,40,000	2,53,000	2,53,000	4,15,843
B—Special ... ... { *Charged* ...		....	....	....	....
Voted ...	XVII-IIIB	2,73,000	2,73,900	2,73,900	2,75,035
C—Pensionary charges ... ... { *Charged* ...		*4,500*	*5,000*	*5,000*	*6,991*
Voted ...		21,000	20,200	20,200	36,386
D—Collection charges in the Civil Department in respect of direct receipts (transferred from "25, General Administration" *vide* page 121) .. Voted ..		54,000	....	....	....
IV—Tools and plant		9,000	10,000	10,000	7,914
V—Suspense		....	....	....	....
VI—*Deduct*—Recoveries on revenue account		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding ... ... { *Charged* ...		*—500*	....	....	....
Voted ...		+500	....	—500	....
Total ...		13,27,000	13,08,000	12,80,000	15,47,389
Charged ...		*56,000*	*67,000*	*67,000*	*86,897*
Voted ...		12,71,000	12,41,000	12,13,000	14,60,492

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50, Civil Works", *vide* footnote on page 317.

DETAILED ACCOUNT No. XVII—I. Extensions and Improvements.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE.						
Discretionary Grant.						
Central Circle	....	....	1,000			
Southern Circle	....	....	500			
Total ..	....	....	1,500	1,200	1,700	1,152
(2) UNPRODUCTIVE.						
New Works.						
Provision of dry stone pitching toe wall on the upstream edge of the service road behind the Inspection Bungalow at Bhandardara—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	8,456	....	8,400			
Construction of an overbridge on the Krishna Canal in mile 17/2—Krishna Canal—Satara Division—Central Circle	1,123	....	1,120			
Construction of an overbridge on the Krishna Canal in mile 32/2—Krishna Canal—Satara Division—Central Circle	1,057	....	1,055			
Construction of a standing wave flume below the Northern sluice at the Bhatgar Dam—Nira Canals—Nira Canals Division—Deccan Irrigation Circle	9,000	....	9,000			
Construction of quarters and office for the signaller at Kalwan—Chankapur Tank and Girna Canal—Nasik Irrigation Division—Deccan Irrigation Circle	2,562	....	2,500			
Construction of a standing wave flume at the head of the Godavari Right Bank Canal—Godavari Canals—Nasik Irrigation Division—Deccan Irrigation Circle	3,959	....	3,900			
Construction of a standing wave flume at the head of the Godavari Left Bank Canal—Godavari Canals—Nasik Irrigation Division—Deccan Irrigation Circle	2,964	....	2,900			
Works in progress.						
Survey and preparation of plans and estimates for a drainage scheme in the Brihan Maharashtra Sugar Syndicate area on distributary No. 24 of Branch No. 1 of the Nira Right Bank Canal—Poona Irrigation and Research Division—Deccan Irrigation Circle	11,103	7,503	3,600			

DETAILED ACCOUNT No. XVII—I—*contd.* **Extensions and Improvements**—contd.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
(2) **UNPRODUCTIVE**—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Works in progress—contd.						
Provision of three needle valves to the outlet pipes in the Wilson Dam at Bhandardara—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	49,290	47,779	1,000			
Remodelling distributary No. 8 of the Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	12,156	5,500	6,650			
Remodelling distributary No. 9 of the Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	14,339	4,469	9,850			
Remodelling water course Nos. 32 and 33—Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	3,253	2,449	800			
Remodelling water course No. 34—Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	1,904	1,704	200			
Discretionary Grant.						
Northern Circle	.....	...	1,900			
Deccan Irrigation Circle	.....	.....	20,000			
Central Circle	.....	.....	5,125			
Total ...	.....	.....	78,000	90,800	80,200	1,43,804
Grand Total ...	.....	.....	79,500	92,000	81,900	1,44,956
DETAILED ACCOUNT No. XVII—II. **Maintenance and Repairs.**						
(1) **Productive.**						
Southern Circle			650			
Central Circle			10,350			
Total ...			11,000	10,700	10,200	10,551
(2) **Unproductive.**						
Deccan Irrigation Circle			4,63,000			
Northern Circle			42,600			
Central Circle			63,450			
Southern Circle			13,950			
Total ...			5,83,000	5,81,200	5,64,300	5,69,807
Grand Total ...			5,94,000	5,91,900	5,74,500	5,80,358

DETAILED ACCOUNT No. XVII—III-B. ESTABLISHMENT.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE.						
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment— Temporary establishment ... ... Voted ...			5,300	5,600	5,600	5,348
(c) Allowances, etc.— Travelling allowance ... ... Voted ...			200	200	200	233
Probable savings			..	....	—300	....
Total—Central Circle—Voted ...			5,500	5,800	5,500	5,571
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...			..		100	....
Collection charges in the Civil Department in respect of direct receipts .. .. Voted ..			3,000	....	....	....
Total—VII.—Revenue Establishment—Productive—Voted ...			8,500	5,800	5,600	5,571
(2) UNPRODUCTIVE.						
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment— Measurer	1	1	660		660	
Temporary establishment			27,140		28,640	
Total—Voted ...			27,800	29,300	29,300	23,778
(c) Allowances, etc.— Travelling allowance ... ... Voted ...			1,400	1,400	1,400	1,285
Probable savings ... ... Voted ...			..	....	-1,500	....
Total—Central Circle—Voted ...			29,200	29,200	29,200	25,063
Southern Circle.						
(b) Pay of Establishment— Temporary establishment ... ... Voted ...			5,700	5,700	5,700	5,638
(c) Allowances, etc.— Travelling allowance ... ... Voted ...			100	100	100	102
Total—Southern Circle—Voted ...			5,800	5,800	5,800	5,740
Deccan Irrigation Circle.						
(b) Pay of Establishment— Temporary establishment ... ... Voted ...			2,16,500	2,22,200	2,22,000	2,17,538
(c) Allowances, etc.— Travelling allowance ... ... Voted ...			16,000	17,500	17,500	19,226
Probable savings ... ... Voted ...			..	....	-7,000	....
Total—Deccan Irrigation Circle—Voted ...			2,32,500	2,32,500	2,32,500	2,36,764
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...			..	400	800	....
Collection charges in the Civil Department in respect of direct receipts .. .. Voted ..			51,000	....	....	....
Total—VII.—Revenue Establishment—Unproductive ... Voted ...			3,18,500	2,68,100	2,68,300	2,67,567
Grand Total ... Voted ...			3,27,000	2,73,900	2,73,900	2,73,138

XVIII-IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
1. Water rates	44,000	43,000	43,000	31,871
2. Owners' rates	....	.....	....	....
3. Water-supply of towns	....	.....	....	....
4. Sales of water	4,000	4,000	4,000	3,492
5. Plantations	....	....	....	48
6. Other canal produce	5,000	8,000	9,000	7,418
7. Water power	....	.....	....	....
8. Navigation	....	.....	....	....
9. Rents of buildings	200	200	200	1,472
10. Fines	....	....	....	5
11. Recoveries of expenditure	....	.....	....	1
12. Miscellaneous—				
(i) Sale of the right of fishing	200	200	200	124
(ii) Tank bed cultivation	7,000	7,800	6,000	9,158
(iii) Rents of P. W. lands	....	....	....	32
(iv) Other miscellaneous revenue	600	800	600	2,884
13. Portion of Land Revenue due to Works (*a*)	6,10,000	6,27,000	6,27,000	6,01,386
14. Transfer from the Deposit Account of Special Development Fund ..	7,50,000	.....	....	....
15. *Deduct*—Refunds	....	....	....	—456
Total ...	14,21,000	6,91,000	6,90,000	6,57,435
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
16. Rents of buildings	....	....	....	7
17. Plantations	10,000	2,000	12,000	11,018
18. Other canal produce	....	....	....	302
19. Miscellaneous	1,000	1,000	1,000	1,954
20. *Deduct*—Refunds	....	....	....	—125
Total ...	11,000	3,000	13,000	13,156
Grand Total ...	14,32,000	6,94,000	7,03,000	6,70,591

(*a*) See page 13.

XX-INTEREST.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT ..	XX-A	69,09,000	71,36,000	72,46,000	71,21,288
INTEREST ON ARREARS OF REVENUE		50,000	52,000	50,000	54,516
INTEREST REALISED ON INVESTMENTS OF PROVINCIAL BALANCES ..		45,000	73,000	15,000	30,437
MISCELLANEOUS		6,000	6,000	6,000	7,155
TOTAL ..		70,10,000	72,67,000	73,17,000	72,13,396
Deduct—REFUNDS ..		*—2,000*	*—2,000*	*—2,000*	*—1,478*
TOTAL ..		70,08,000	72,65,000	73,15,000	72,11,918

DETAILED ACCOUNT No. XX-A.
INTEREST.
Interest on loans and advances by the Provincial Government.

INTEREST ON LOANS TO PRESIDENCY CORPORATIONS—					
Bombay Port Trust		....	....	....	4,082
Bombay Municipality		33,07,000	34,51,000	34,51,000	35,87,292
Bombay Municipality—Improvement account		29,54,000	30,41,000	30,41,000	29,02,405
Bombay Municipality—Vehar water works loan		47,000	50,000	50,000	52,074
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)		1,23,000	1,32,000	1,30,000	1,45,255
INTEREST ON LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES		13,000	14,000	14,000	1,959
INTEREST ON ADVANCES TO CULTIVATORS		2,55,000	2,38,000	3,50,000	2,15,293
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES		2,000	1,000	1,000	1,032
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES UNDER THE LAND IMPROVEMENT LOANS ACT		11,000	12,000	12,000	12,471
INTEREST ON ADVANCES TO GOVERNMENT SERVANTS		5,000	3,000	14,000	8,159
INTEREST ON MISCELLANEOUS LOANS AND ADVANCES		1,92,000	1,94,000	1,83,000	1,91,266
TOTAL ..		69,09,000	71,36,000	72,46,000	71,21,288

XXI-ADMINISTRATION OF JUSTICE.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY ..	....	46,000	30,000	50,000	52,157
COURT-FEES REALISED IN CASH	XXI-A	65,000	63,000	63,000	64,541
GENERAL FEES, FINES AND FORFEITURES	XXI-B	13,30,000	9,84,000	10,03,000	9,89,378
PLEADERSHIP AND MUKHTEARSHIP EXAMINATION FEES ..	....	18,000	20,000	18,000	18,409
RECEIPTS OF THE OFFICIAL ASSIGNEE	....	61,000	47,000	....	....
MISCELLANEOUS FEES AND FINES	XXI-C	4,05,000	3,89,000	4,67,000	4,31,820
MISCELLANEOUS		41,000	39,000	41,000	32,370
RECOVERIES OF OVERPAYMENTS		2,000	2,000	2,000	1,803
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		25,000	25,000	25,000	44,931
TOTAL ..		19,93,000	15,99,000	16,69,000	16,35,409
Deduct—REFUNDS ..		—1,00,000	1,02,000	—1,20,000	—2,30,758
TOTAL ..		18,93,000	14,97,000	15,49,000	14,04,651
DETAILED ACCOUNT No. XXI-A. ADMINISTRATION OF JUSTICE. Court-fees realised in Cash.					
Process-servers' fees		3,000		1,000	
Recoveries in pauper suits		37,000		42,000	
Other items		25,000		20,000	
TOTAL ..		65,000	63,000	63,000	64,541
DETAILED ACCOUNT No. XXI-B. ADMINISTRATION OF JUSTICE. General Fees, etc.					
Fees of the office of the Insolvency Registrar		45,000		48,000	
Fees of the High Court		3,000		14,000	
Sheriff's fees		45,000		49,000	
Fees of the district and subordinate courts		8,000		3,000	
Fines by Civil and Sessions Courts		16,000		20,000	
Magisterial fines		11,50,000		8,00,000	
Fines realised through the societies for the prevention of cruelty to animals		36,000		36,000	
Other items		27,000		33,000	
TOTAL		13,30,000	9,84,000	10,03,000	9,89,378
DETAILED ACCOUNT No. XXI-C. ADMINISTRATION OF JUSTICE. Miscellaneous Fees and Fines.					
Fees of the Court Receiver and Liquidator		1,75,000		1,80,000	
Fees of the Administrator General and Official Trustee		65,000		70,000	
Fees of the Official Assignee		....		50,000	
Cash receipts of record-rooms in offices which are charged to Administration of justice		1,29,000		1,23,000	
Fines recovered by Government officers under Act XXVI of 1881		....		....	
Other items		36,000		44,000	
Fees or expenses in civil and criminal courts for travelling and subsistence allowance, etc.		....		....	
TOTAL		4,05,000	3,89,000	4,67,000	4,31,820

XXII-JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	1,06,000	1,26,000	1,40,000	1,38,363
JAIL MANUFACTURES—					
SALE-PROCEEDS OF JAIL MANUFACTURES		2,97,000	2,98,000	2,90,000	3,05,178
RECOVERIES OF OVERPAYMENTS		1,000	1,000	1,000	347
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		1,000	1,000	1,000	507
TOTAL ..		4,05,000	4,26,000	4,32,000	4,44,395
Deduct—REFUNDS .. JAILS ..		—1,000	—1,000	—1,000	—276
Deduct—REFUNDS .. CRIMINAL TRIBES SETTLEMENTS					
TOTAL ..		4,04,000	4,25,000	4,31,000	4,44,119

DETAILED ACCOUNT No. XXII-A.
JAILS AND CONVICT SETTLEMENTS.
Jails.

Hire of convicts		53,000	62,000	63,000	49,989
Recoveries of transportation and jail charges from Indian States and Sind ..		18,000	29,000	39,000	41,664
Miscellaneous		11,000	16,000	19,000	28,435
Receipts on account of Criminal Tribes Settlements		24,000	19,000	19,000	8,239
Recoveries from Native States and Sind towards maintenance of their Criminal Tribes in British Settlement					10,036
TOTAL ..		1,06,000	1,26,000	1,40,000	1,38,363

XXIII-POLICE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTION FOR RAILWAY POLICE		5,00,000	5,00,000	5,00,000	3,43,094
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, ETC. ..		4,000	2,000	5,000	3,817
RECEIPTS AND RECOVERIES ON ACCOUNT OF PRESIDENCY POLICE ..	XXIII-A	3,87,000	3,45,000	3,41,000	3,45,031
CASH RECEIPTS UNDER THE ARMS ACT		34,000	34,000	33,000	34,160
FEES, FINES AND FORFEITURES	XXIII-B	1,03,000	60,000	71,000	44,350
RECOVERIES OF OVERPAYMENTS		5,000	5,000	5,000	3,294
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		40,000	40,000	36,000	39,786
MISCELLANEOUS	XXIII-C	20,000	20,000	24,000	21,760
Deduct—Cash receipts under the petroleum and explosives Acts to be transferred to the Central Revenues		—8,000	—8,000	....	....
TOTAL ..		10,85,000	9,98,000	10,15,000	8,35,292
Deduct—REFUNDS ..		—3,000	—3,000	—1,000	—2,716
TOTAL ..		10,82,000	9,95,000	10,14,000	8,32,576
DETAILED ACCOUNT No. XXIII-A. **POLICE.** **Receipts and Recoveries on account of Presidency Police.**					
Receipts under the Bombay Public Conveyances Act, 1920		34,000	....	....	....
Cattle pounds		13,000	14,000	12,000	14,487
Fees recoverable for licenses granted under the Police Act		50,000	50,000	49,000	55,149
Miscellaneous		2,89,000	2,80,000	2,79,000	2,74,355
Cash receipts under the Petroleum Act		1,000	1,000	1,000	1,040
TOTAL ..		3,87,000	3,45,000	3,41,000	3,45,031
DETAILED ACCOUNT No. XXIII-B. **POLICE.** **Fees, Fines and Forfeitures.**					
Cash receipts under the Petroleum Act VIII of 1881		7,000	7,000	27,000	7,329
Miscellaneous		19,000	20,000	14,000	15,384
Fees from State candidates at Police Training School		27,000	33,000	30,000	21,637
Reecipts under the Public Conveyances Act, 1920		50,000	....	....	....
TOTAL ..		1,03,000	60,000	71,000	44,350
DETAILED ACCOUNT No. XXIII-C. **MISCELLANEOUS.**					
District Police.					
Other items		15,000	17,000	18,000	18,988
Miscellaneous		2,000	2,000	2,000	1,943
Ordnance stores returned by the Police department		3,000	1,000	4,000	829
TOTAL ..		20,000	20,000	24,000	21,760

XXVI.—EDUCATION.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—University—					
Fees, government arts colleges	XXVI-A	4,04,800	4,02,000	3,83,800	4,26,300
Fees, government professional colleges	XXVI-B	4,01,700	3,29,000	2,64,800	2,56,195
Total ..		8,06,500	7,31,000	6,48,600	6,82,495
B.—Secondary—					
Fees, government secondary schools		2,37,300	2,48,000	2,50,000	3,01,386
C.—Primary—					
Fees, government primary schools		....	....	....	....
D.—Special—					
Fees and other receipts, government special schools ..	XXVI-C	55,200	56,000	56,000	54,841
E.—General—					
Contributions		8,100	7,000	8,800	10,071
Income from endowments		1,75,000	1,75,000	1,84,400	1,73,016
Recoveries of overpayments		1,50,000	1,23,000	1,00,000	1,74,877
Collection of payments for services rendered		8,000	8,000	8,000	11,071
Miscellaneous	XXVI-D	1,70,900	1,61,000	1,52,200	1,70,119
Transfers from the Deposit Account of Special Development Fund		5,00,000	....	....	....
Total—General ..		10,12,000	4,74,000	4,53,400	5,39,154
Receipts in England		....	....	....	....
Loss or gain by exchange		....	....	....	....
Total ..		21,11,000	15,09,000	14,08,000	15,77,876
Deduct—Refunds ..		—3,000	—3,000	—3,000	—1,840
TOTAL ..		21,08,000	15,06,000	14,05,000	15,76,036

DETAILED ACCOUNT No. XXVI-A.
EDUCATION.
A.—University—Fees, Government Arts Colleges.

Science College		32,300	31,600	29,000	31,530
Other Arts Colleges		3,72,500	3,70,400	3,54,800	3,94,770
TOTAL ..		4,04,800	4,02,000	3,83,800	4,26,300

DETAILED ACCOUNT No. XXVI-B. EDUCATION. A.—University—Fees, Government Professional Colleges.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Fees, Government Professional Colleges—				
Law College	1,16,400	96,400	68,000	70,655
Engineering College (including workshop receipts)	93,000	86,900	93,000	93,019
College of Commerce	1,43,800	1,43,300	1,01,000	90,221
Training College for Secondary Teachers	48,500	2,400	2,800	2,300
TOTAL ..	4,01,700	3,29,000	2,64,800	2,56,195

DETAILED ACCOUNT No. XXVI-C. EDUCATION. D.—Special.				
Fees and other receipts, Government Special Schools—				
Workshops receipts	500	500	500	969
School of Art	43,000	43,000	43,000	40,985
Training Schools	11,700	12,500	12,500	12,887
TOTAL ..	55,200	56,000	56,000	54,841

DETAILED ACCOUNT No. XXVI-D. EDUCATION. General.				
Miscellaneous—				
Examination fees	1,50,900	1,41,300	1,40,900	1,55,380
Other items	20,000	19,700	11,300	14,739
TOTAL ..	1,70,900	1,61,000	1,52,200	1,70,119

XXVII.—MEDICAL.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL AND COLLEGE FEES	XXVII-A	2,57,000	2,45,000	2,45,000	2,51,418
HOSPITAL RECEIPTS	XXVII-B	3,12,000	3,04,000	2,90,000	3,18,907
MENTAL HOSPITAL RECEIPTS	XXVII-C	1,05,000	1,10,000	1,00,000	1,05,094
SALE OF MEDICINES		1,000	1,000	1,000	404
CONTRIBUTIONS	XXVII-D	6,83,000	6,88,000	6,91,000	6,75,082
INCOME FROM ENDOWMENTS		32,000	27,000	22,000	20,776
RECOVERIES OF OVERPAYMENTS		15,000	18,000	16,000	17,295
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		25,000	26,000	24,000	26,499
MISCELLANEOUS	XXVII-E	67,000	67,000	20,000	71,661
RECEIPTS IN ENGLAND		....	....	....	246
LOSS OR GAIN BY EXCHANGE		....	....	....	—1
TOTAL ..		14,97,000	14,86,000	14,09,000	14,87,381
Deduct—REFUNDS		—7,000	—15,000	—9,000	—16,222
TOTAL		14,90,000	14,71,000	14,00,000	14,71,159

DETAILED ACCOUNT No. XXVII-A.
MEDICAL.
Medical School and College Fees.

School fees	65,000		50,000	60,591
College fees	1,92,000		1,95,000	1,90,827
TOTAL ..	2,57,000	2,45,000	2,45,000	2,51,418

DETAILED ACCOUNT No. XXVII-B.
MEDICAL.
Hospital Receipts.

Receipts on account of leper asylums	....		....	1,362
Receipts from paying patients	2,81,000		2,61,000	2,94,313
Nursing fees	8,000		8,000	1,197
Other items	8,000		6,000	116
Nursing Establishment, Cama and Abless Hospitals	15,000		15,000	21,919
TOTAL ..	3,12,000	3,04,000	2,90,000	3,18,907

DETAILED ACCOUNT No. XXVII-C.
MEDICAL.
Mental Hospital Receipts.

Receipts on account of maintenance of non-pauper patients	96,700		93,100	86,311
Other items	3,600		3,700	1,032
Recoveries for the maintenance of insanes from other provinces and states ..	4,700		3,200	14,382
Superior lodging and attendance fees			....	3,369
TOTAL ..	1,05,000	1,10,000	1,00,000	1,05,094

DETAILED ACCOUNT No. XXVII-D.
MEDICAL.
Contributions.

Contributions from the Bombay Port Trust towards the maintenance of the European General Hospital	6,600		10,000	6,646
Other contributions	6,76,400		6,81,000	6,68,436
TOTAL ..	6,83,000	6,88,000	6,91,000	6,75,082

DETAILED ACCOUNT No. XXVII-E.
MEDICAL.
Miscellaneous.

Fees for chemical analysis	1,000		1,000	10
Contribution from the Government of India in respect of British I. M. S. officers belonging to the War Reserve	43,000		....	43,200
Miscellaneous	23,000		19,000	28,451
TOTAL ..	67,000	67,000	20,000	71,661

XXVIII.—PUBLIC HEALTH.

SALE-PROCEEDS OF SERA AND VACCINES, ETC.	4,60,100	4,65,000	4,35,000	5,70,034
CONTRIBUTIONS	1,60,600	1,50,000	1,63,000	1,56,764
RECOVERIES OF OVERPAYMENTS	14,000	12,000	5,000	16,851
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	8,000	7,000	7,000	10,839
TRANSFER FROM THE DEPOSIT ACCOUNT OF SPECIAL DEVELOPMENT FUND ..	8,55,000	....	....	....
MISCELLANEOUS	13,62,000	13,85,000	12,96,000	13,51,443
Total ..	28,59,700	20,19,000	19,06,000	21,05,931
Deduct—REFUNDS	—4,700	—6,000	—2,000	—7,264
TOTAL ..	28,55,000	20,13,000	19,04,000	20,98,667

XXIX.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	XXIX-A	3,91,000	3,70,000	3,45,400	3,63,952
RECOVERIES OF OVERPAYMENTS	....	2,000	5,000	2,000	9,249
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	....	1,100	5,000	1,000	1,558
TOTAL ..	....	3,94,100	3,80,000	3,48,400	3,74,759
Deduct—REFUNDS ..		—100	....	—400	—39
TOTAL ..	....	3,94,000	3,80,000	3,48,000	3,74,720
DETAILED ACCOUNT No. XXIX-A.					
AGRICULTURE.					
Agricultural Receipts.					
Receipts on account of agricultural research and propaganda		1,50,000	1,36,000	1,38,000	1,66,934
Agricultural college and school receipts		44,000	47,000	44,000	44,778
Recoveries in respect of boring operations by the agricultural department ..		15,000	10,000	10,200	13,889
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research		1,62,000	1,57,000	1,33,500	1,25,893
Transfers from the deposit account of grants from the Central Government for economic development and improvement of rural areas		3,000	3,000	3,100	....
Transfers from the deposit account of grants from the Sugar Excise Fund ..		17,000	17,000	16,600	12,458
Revenue of the Sugarcane Research and other schemes subsidised by the Imperial Council of Agricultural Research		12,000	16,000	8,900	12,422
Deduct—Revenue of the Sugarcane Research and other schemes transferred to the deposit account of grants from the Imperial Council of Agricultural Research ..		—12,000	—16,000	—8,900	—12,422
TOTAL ..		3,91,000	3,70,000	3,45,400	3,63,952
XXX.—VETERINARY.					
VETERINARY COLLEGE AND SCHOOL FEES		13,800	16,000	14,000	16,120
OTHER RECEIPTS		8,100	11,000	6,000	9,139
TRANSFERS FROM THE DEPOSIT ACCOUNT OF GRANTS FROM THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH		20,000	15,000	10,000	9,581
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		200	....	100	157
TOTAL ..		42,100	42,000	30,100	34,997
Deduct—REFUNDS ..		—100	....	—100	—188
TOTAL ..		42,000	42,000	30,000	34,809
XXXI.—CO-OPERATION.	Detailed Account No.				
AUDIT FEES		1,34,500	1,17,000	1,17,000	1,13,383
MISCELLANEOUS RECEIPTS	XXXI-A	1,11,000	94,000	1,35,500	71,861
TOTAL ..		2,45,500	2,11,000	2,52,500	1,85,244
Deduct—REFUNDS ..		—500	....	—500	—357
TOTAL ..		2,45,000	2,11,000	2,52,000	1,84,887
DETAILED ACCOUNT No. XXXI-A.					
CO-OPERATION.					
Miscellaneous Receipts.					
Receipts of the Registrar		62,000	66,000	66,000	48,869
Transfers from the deposit account of subsidy from the Government of India towards the scheme of co-operative training and education		49,000	20,000	46,800	15,899
Transfers from the deposit account of grants from the Sugar Excise Fund ..		....	8,000	22,700	7,093
TOTAL ..		1,11,000	94,000	1,35,500	71,861

XXXII.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES	XXXII-A	4,31,300	4,31,000	3,50,400	3,87,919
FISHERIES	XXXII-B	69,000	61,000	71,600	62,169
RECOVERIES OF OVERPAYMENTS		....	....	....	706
RECEIPTS IN ENGLAND		....	....	....	13
For rounding ..		—300	....	....	....
TOTAL ..		5,00,000	4,92,000	4,22,000	4,50,807
Deduct—REFUNDS ..		—1,000	—1,000	—1,000	—974
TOTAL ..		4,99,000	4,91,000	4,21,000	4,49,833
DETAILED ACCOUNT No. XXXII-A. **INDUSTRIES.** **Industries.**					
Receipts under the Bombay Weights and Measures Act, 1932 ..		3,30,000		2,80,000	3,47,295
Transfer from the deposit account of the grant from the Central Government for the development of the hand-loom industry ..		63,400		38,000	27,751
Transfer from the deposit account of the grant from the Central Government for the development of cottage and small scale woollen industry		17,900		13,900	503
Other receipts		20,000		18,500	12,370
TOTAL ..		4,31,300	4,31,000	3,50,400	3,87,919
DETAILED ACCOUNT No. XXXII-B. **INDUSTRIES.** **Fisheries.**					
Receipts from fish curing yards		65,000		65,000	60,312
Other receipts		4,000		6,600	1,857
TOTAL ..		69,000	61,000	71,600	62,169
XXXVI.—MISCELLANEOUS DEPARTMENTS.					
Labour and Emigration.					
FEES FOR REGISTRATION OF TRADE UNIONS		....	....	....	33
Miscellaneous.					
EXAMINATIONS FEES		30,000	32,000	35,000	29,430
FEES FOR THE INSPECTION OF STEAM BOILERS		1,32,000	1,32,000	1,35,000	1,28,535
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932		4,000	4,000	4,500	4,347
MISCELLANEOUS		22,000	20,000	10,500	21,468
RECEIPTS IN ENGLAND		....	....	....	....
Total ..		1,88,000	1,88,000	1,85,000	1,83,813
Deduct—REFUNDS ..	XXXVI-A	—2,000	—2,000	—3,000	—2,289
TOTAL ..		1,86,000	1,86,000	1,82,000	1,81,524
DETAILED ACCOUNT No. XXXVI-A. **MISCELLANEOUS DEPARTMENTS.** *Deduct*—**Refunds.**					
Examination fees for granting certificates of competency to electrical contractors and wiremen		—900	—900	—900	
Inspection of steam boilers		—1,000	—1,000	—2,000	
Co-operation and Accountancy Diploma Board		—100	—100	—100	
TOTAL ..		—2,000	—2,000	—3,000	—2,289

XXXIX.—CIVIL WORKS.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
Rents	....	5,58,000	5,53,000	5,64,000	5,62,593
Ferry receipts	....	15,000	21,000	20,000	15,413
Tolls on roads	....	11,000	21,000	18,000	45,380
Recoveries of expenditure	....	84,000	95,000	73,000	94,820
Transfer from Central Road Development Account	....	36,00,000	36,89,000	34,00,000	38,89,553
Miscellaneous	....	4,70,000	4,51,000	4,42,000	5,03,270
Receipts in England	....	....	....	....	....
Loss or gain by exchange	....	....	....	....	....
TOTAL ..	....	47,38,000	48,30,000	45,17,000	51,11,029
Deduct—Refunds ..	....	—1,000	—9,000	—2,000	—11,240
NET TOTAL ..	....	47,37,000	48,21,000	45,15,000	50,99,789
XLI.—BOMBAY DEVELOPMENT SCHEME.					
Rents from properties	....	10,16,000	7,68,000	6,43,000	6,78,363
Sales of electricity	....	13,000	14,000	12,000	13,165
Cotton cess receipts	....	....	....	....	2
Miscellaneous receipt	....	28,200	26,000	26,300	17,410
Deduct—Refunds	....	—200	—1,000	—300	—57
TOTAL ..	....	10,57,000	8,07,000	6,81,000	7,08,883

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
XLIII.—TRANSFERS FROM FAMINE RELIEF FUND ..		2,16,000	2,17,000	3,34,000	6,17,342
XLIV.—RECEIPTS IN AID OF SUPERANNUATION.					
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	XLIV-A	7,44,000	8,01,000	7,87,000	8,14,932
MISCELLANEOUS		....	....	....	1,255
RECEIPTS IN ENGLAND		....	1,000	....	18,572
LOSS OR GAIN BY EXCHANGE		....	....	....	—96
Total ..		7,44,000	8,02,000	7,87,000	8,34,663
Deduct—REFUNDS ..		—1,000	—1,000	—1,000	—3,175
TOTAL ..		7,43,000	8,01,000	7,86,000	8,31,488

DETAILED ACCOUNT No. XLIV-A.

RECEIPTS IN AID OF SUPERANNUATION.

Contributions for Pensions and Gratuities.

Officers lent to Foreign Service—				
District local fund officers	4,26,000	4,26,000	4,45,000	4,37,560
Municipal and other (excluding District) local fund officers	43,000	48,000	62,000	61,952
Other foreign service	34,000	36,000	49,000	60,255
Total ..	5,03,000	5,10,000	5,56,000	5,59,767
Commercial concerns	1,000	1,000	1,000	....
Other Governments and bodies	2,40,000	2,90,000	2,30,000	2,54,938
Refunds of gratuity	....	....	....	227
TOTAL ..	7,44,000	8,01,000	7,87,000	8,14,932

XLV.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS		28,000	24,000	24,000	23,858
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS		98,000	1,00,000	95,000	1,09,197
OTHER PRESS RECEIPTS	XLV-A	2,47,000	2,44,000	2,35,000	2,61,576
RECEIPTS IN ENGLAND		1,000	1,000	1,000	717
LOSS OR GAIN BY EXCHANGE		....	....	....	—3
TOTAL ..		3,74,000	3,69,000	3,55,000	4,05,345
Deduct—REFUNDS ..		—1,000	—6,000	—1,000	—456
TOTAL ..		3,73,000	3,63,000	3,54,000	4,04,889

DETAILED ACCOUNT No. XLV-A.

STATIONERY AND PRINTING.

Other Press Receipts.

Government Central press	64,000	76,000	61,000	
Jail press	95,000	86,000	88,000	
Other receipts	15,000	17,000	14,000	
Recoveries from the Government of Sind	73,000	65,000	72,000	
TOTAL ..	2,47,000	2,44,000	2,35,000	2,61,576

XLVI.—MISCELLANEOUS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Unclaimed deposits	1,63,000	1,53,000	1,53,000	2,39,081
Sale of old stores and materials	3,000	20,000	2,000	17,316
Sales of land and houses, etc.	....	....	....	853
Treasure Trove	*	*	....	221
Fees for Government audit	37,000	37,000	38,100	34,876
Commission on purchase sale etc. of Government Securities and on savings bank investments	*	*	....	3,701
Contributions	32,000	41,000	32,000	32,464
Rents, rates and taxes	200	....	200	182
Other fees, fines and forfeitures	11,100	7,000	12,000	8,221
Transfer from the deposit account of grants for economic development and improvement of rural areas	1,60,000	1,84,000	1,90,600	....
Recoveries of overpayments	20,000	29,000	29,000	19,851
Collection of payments for services rendered	1,25,000	1,23,000	99,000	1,23,239
Miscellaneous	18,700	28,000	32,100	4,923
Receipts in England	....	3,000	....	39
Net gain by exchange on remittance transactions	....	1,000	....	276
Loss or gain by exchange on local transactions	....	—2,000	....	....
Total ..	5,70,000	6,24,000	5,88,000	4,85,243
Deduct—REFUNDS .. Lapsed deposits ..	—53,000	—53,000	—53,000	—45,760
Deduct—REFUNDS .. Other refunds ..	—2,000	—3,000	—3,000	—1,564
TOTAL ..	5,15,000	5,68,000	5,32,000	4,37,919
L.—Miscellaneous adjustments between Central and Provincial Governments ..	32,000	32,000	....	....
LI.—EXTRAORDINARY RECEIPTS.				
Sale of land	21,000	....	21,000	9,000
Sale of other Government assets	....	4,21,000	21,000	....
Other items	....	....	....	54,166
TOTAL ..	21,000	4,21,000	42,000	63,166

*Included under the minor head "Miscellaneous."

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.				
I. Permanent Debt—				
(i) Loans bearing interest	....	....	....	....
(ii) Loans not bearing interest—				
Expired loans	....	....	....	....
Total ..	....	....	....	....
II Floating Debt—				
Treasury Bills	50,00,000	....	1,50,00,000	....
Other Floating Loans	40,00,000	20,00,000	....	....
Total ..	90,00,000	20,00,000	1,50,00,000	....
III. Loans from the Central Government	....	....	....	....
O-UNFUNDED DEBT.				
Special Loans	....	....	....	391
State Provident Funds—				
General Provident Fund	53,47,000	53,03,000	51,88,000	51,48,851
Indian Civil Service Provident Fund	3,05,000	3,52,000	2,98,000	3,07,404
Indian Civil Service (Non-European Members) Provident Fund	31,000	20,000	20,000	25,952
Contributory Provident Fund	1,14,000	1,00,000	86,000	1,17,597
Other miscellaneous Provident Funds	3,000	7,000	8,000	11,895
Total ..	58,00,000	58,00,000	56,00,000	56,71,699

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A—Famine Relief Fund—				
Transfers from the Revenue Account	....	1,00,000	2,48,000	6,50,915
Interest receipts	2,08,000	2,08,000	2,00,000	2,13,056
Deduct—Payment of advance interest on securities purchased	....	—3,000	....	....
Recoveries of famine expenditure	8,000	12,000	8,000	39,465
Gain on realisation of securities	....	....	....	....
Total ..	2,16,000	3,17,000	4,56,000	9,03,436
Appropriation for Reduction or Avoidance of Debt	6,86,000	6,28,000	16,61,000	32,60,031
Provincial Road Fund—				
(1) Investment Account	13,95,000	9,74,000	8,25,000	4,73,887
(2) Other Account	9,57,000	10,13,000	8,15,000	9,15,695
Total ..	23,52,000	19,87,000	16,40,000	13,89,582
Special Development Fund	....	50,00,000	....	....
Depreciation Reserve Fund—Government Presses	26,000	23,000	22,000	23,780
Deposits of Depreciation Reserve of Commercial Concerns—(Nasik Distillery)—				
A.—*Reserves*—				
(*i*) Depreciation reserve of Nasik Distillery	20,000	20,000	95,000	20,000
(*ii*) Mahura flowers fire insurance reserve	....	....	5,000	....
Total ..	20,000	20,000	1,00,000	20,000
Deposits of Local Funds—				
District Funds	1,65,00,000	1,75,00,000	1,56,00,000	1,55,44,578
Other Funds—				
Municipal Funds	31,00,000	31,00,000	33,65,000	32,59,220
Port and Marine Funds	2,40,000	2,40,000	2,00,000	2,21,329
Education Funds	1,20,21,000	1,20,16,000	1,10,00,000	1,16,06,092
Medical and charitable Funds	2,000	2,000	2,000	2,742
Village Panchayat Fund	1,10,000	1,15,000	1,10,000	1,07,408
Other Miscellaneous Funds	27,000	27,000	23,000	26,170
Total ..	3,20,00,000	3,30,00,000	3,03,00,000	3,07,67,539

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	30,00,000	33,00,000	44,15,000	37,97,494
Civil Courts' Deposits	80,00,000	80,00,000	89,15,000	86,82,201
Criminal Courts' Deposits	6,80,000	6,80,000	9,76,000	7,49,852
Personal Deposits	3,10,20,000	3,80,20,000	2,64,00,000	2,60,62,514
Forest Deposits	3,50,000	3,50,000	4,42,000	4,63,313
Public Works Deposits	10,50,000	11,00,000	8,72,000	9,03,846
Trust Interest Funds	8,50,000	8,50,000	8,05,000	8,41,405
Deposit Account of receipts under the Bombay Public Conveyance Act	....	50,000	54,000	54,842
Deposits for work done for Indian States, public bodies or private individuals ..	5,00,000	7,00,000	4,80,000	4,77,941
Unclaimed deposits in the General Provident Fund	15,000	15,000	19,000	4,901
Deposits of fees received by Government servants for work done for private bodies .	35,000	35,000	72,000	72,710
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	....	....	4,000	....
Total—Civil Deposits ..	4,55,00,000	5,31,00,000	4,34,54,000	4,21,11,019
Other Accounts—				
Subventions from Central Road Fund	36,00,000	31,78,000	27,71,000	80,186
Deposit Account of grants from the Central Government for economic development and improvement of rural areas—				
I Grants to Commissioners of Divisions	1,39,000		1,36,000	6,747
II Grants to Director of Agriculture	3,000		3,000	900
III Grants to Director of Industries				
(*a*) Scheme for flaying and preserving of hides tanning and leather work			....	46
(*b*) Inland fisheries				
(*c*) Scheme for the cottage and small scale woollen industries ..	14,000	14,000	14,000	13,948
Grants for the scheme of Co-operative Training and Education	45,000	....	30,000	....
	2,01,000	14,000	1,83,000	21,641

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
	Rs.	Rs.	Rs.	Rs.
Other Accounts—*contd.*				
Deposit Account of the grant made by the Indian Central Cotton Committee ..	1,00,000	1,20,000	1,00,000	1,20,600
Deposit Account of grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	37,000	41,000	41,000	43,633
Dry Farming Research Scheme for the Bombay Deccan	40,000	20,000	20,000	29,487
Appointment of Veterinary Investigation Officer and Staff	9,000	10,000	10,000	9,615
Scheme for control of ticks	11,000	....	....	....
Cold Storage Research Scheme for fresh fruit..	17,000	16,000	16,000	15,023
Scheme for improvement of marketing in India	19,000	20,000	20,000	28,050
Virus Diseases Scheme	13,000	13,000	13,000	11,650
Poultry Breeding Scheme	7,000	6,000	6,000	6,193
Sann Hemp Scheme	1,000	1,000	1,000	600
Scheme for testing the reactions of wheat to black stem rust	15,000	....	....	....
Economic enquiry into the cost of production of crops	....	....	....	531
Village enquiry regarding cattle and milk production and consumption ..	....	....	....	—112
Scheme for gas storage of fruits and vegetables	....	....	....	380
Sheep Breeding Scheme	8,000	8,000	8,000	13,960
Scheme for investigation into striga attacks on jowar crops	3,000	8,000	8,000	
Total ..	1,80,000	1,43,000	1,43,000	1,59,010
Deposit Account of grants from the Central Government for the development of hand-loom industries	38,000	38,000	38,000	39,000
Deposit Account of grants from Sugar Excise Duty	17,000	35,000	17,000	12,458
Total—Other Accounts ..	41,36,000	35,28,000	32,52,000	4,32,895

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE.				
Civil Advances—				
Advances for purchase of passages	1,000	....	1,000	720
Objection book advances	3,42,000	3,09,000	2,63,000	2,90,057
Medical supplies for Military Department	2,000	1,000	2,000	1,000
Forest advances	16,04,000	15,99,000	14,00,000	16,32,657
Other advances	50,000	40,000	26,000	92,998
Revenue Advances—				
Deposit measurement work	....	....	4,000	4,298
Excise advances	1,000	1,000	4,000	356
Total, Advances Repayable	20,00,000	19,50,000	17,00,000	20,22,086
PERMANENT ADVANCES.				
Permanent Advances—Civil	3,000	6,000	3,000	3,686
Accounts with foreign Governments and Indian States			....	5,860
Accounts with the Government of Burma	50,000	30,000	30,000	54,088
Accounts with the Reserve Bank	1,40,000	2,46,000	1,20,000	97,765
SUSPENSE ACCOUNTS.				
Suspense Account	11,00,000	12,00,000	8,86,000	6,87,695
Local public works expenditure	21,000	21,000	8,000	7,004
Central Accounts Office—Reserve Bank suspense	1,83,12,000	2,90,80,000	51,00,000	1,60,38,871
Cash Balance Investment Account	1,73,55,000	2,24,27,000	80,00,000	1,59,69,563
Departmental adjusting account	1,12,000	66,000	6,000	....
Recoveries of service payments	10,00,000	11,06,000	7,00,000	11,20,876
Total	3,79,00,000	5,39,00,000	1,47,00,000	3,38,24,009
CHEQUES AND BILLS.				
Pre-audit cheques	2,18,00,000	2,18,00,000	2,20,00,000	2,25,63,244
Departmental cheques	70,00,000	70,00,000	66,00,000	67,85,230
Total	2,88,00,000	2,88,00,000	2,86,00,000	2,93,48,474

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND SIMILAR ACCOUNTS.				
Civil Departmental Balances	1,50,000	1,20,000	1,50,000	1,20,624
MISCELLANEOUS—Government Account	....		....	....
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	50,06,000	48,46,000	48,46,000	49,19,155
Loans to municipalities	1,64,000	1,71,000	1,74,000	1,78,074
Loans to district and other local fund committees	13,000	16,000	13,000	5,000
Loans to land-holders and other notabilities	11,000	....	11,000	....
Advances to cultivators	9,90,000	8,16,000	8,76,000	7,09,747
Miscellaneous loans and advances	3,23,000	4,06,000	3,11,000	3,30,099
Total ..	65,07,000	62,55,000	62,31,000	61,42,075
Loans to Government Servants—				
House-building advances	34,000	37,000	80,000	35,608
Advances for purchase of motor cars	1,21,000	1,18,000	1,30,000	1,31,362
Advances for purchase of other conveyances	13,000	14,000	16,000	14,409
Passage advances	1,000	1,000	1,000	478
Total ..	1,69,000	1,70,000	2,27,000	1,81,857
Total, Loans and Advances by Provincial Government ..	66,76,000	64,25,000	64,58,000	63,23,932
S—REMITTANCES.				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General	12,53,00,000	13,50,00,000	13,19,00,000	13,92,05,116
Remittances by bills	3,97,00,000	3,53,00,000	4,21,00,000	3,68,06,416
Adjusting account between Central and Provincial Governments	1,54,00,000	1,62,00,000	4,03,00,000	3,88,49,644
Inter-Provincial Suspense Account	15,00,000	22,00,000	16,00,000	25,49,018
Total ..	18,19,00,000	18,87,00,000	21,59,00,000	21,74,10,194

DETAILED BUDGET ESTIMATES OF EXPENDITURE

7-LAND REVENUE.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A. CHARGES OF ADMINISTRATION ..	*Charged* ..		*2,31,100*	*2,24,000*	*2,20,300*	*46,015*
	VOTED ..	7A	23,80,000	22,55,000	23,22,900	18,03,548
B. SURVEY, SETTLEMENT AND RECORD OPERATIONS ..	VOTED ..	7B	96,100	99,000	1,01,000	99,917
C. LAND RECORDS	*Charged* ..		*13,300*	*13,000*	*12,600*	*12,693*
	VOTED ..	7C	25,02,000	25,01,000	25,00,700	12,36,230
D. ASSIGNMENTS AND COMPENSATIONS ..	*Charged* ..		*3,81,000*	*3,73,000*	*3,27,000*	*14,52,596*
	VOTED ..	7D	10,27,600	10,90,000	10,68,000	....
E. CHARGES IN ENGLAND	*Charged* ..		*960*	*11,760*	*4,000*	*4,000*
	VOTED ..	7E	31,280	21,000	21,300	27,091
F. LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*+61*	....	*—21*
	VOTED ..		....	+109	....	—146
For rounding ..	*Charged* ..		*—360*	*+179*	*+100*	....
	VOTED ..		+20	—109	+100	....
TOTAL ..			66,63,000	65,88,000	65,78,000	46,81,929
	Charged ..		*6,26,000*	*6,22,000*	*5,64,000*	*15,15,283*
	VOTED ..		60,37,000	59,66,000	60,14,000	31,66,646

DETAILED ACCOUNT No. 7A. LAND REVENUE. A.-Charges of Administration.	Strength. 1938–39.	Strength. 1939–40.	Bndget Estimate, 1939-40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT.						
A-1 (1) Pay of Officers—						
Collector (1,000—2,250) .. .. .. *Charged* ..	*1*	*1*	*27,000*		*15,600*	
Deputy Collector (300—1,200) .. .. .. Voted ..	1	1	5,840		5,600	
Special Land Acquisition Officers, Ahmedabad .. Voted ..	2	2	10,860		10,500	
Total .. *Charged* ..			*27,000*	*19,600*	*15,600*	*14,700*
Total .. Voted ..			16,700	16,600	16,100	12,774
A-1 (2) Pay of Establishment—						
Clerks (25—300)	45	42	72,516A		75,165	
Servants (15—25)	38	42	11,416B		9,980	
Leave salary (Consulting Surveyor to Government)			500			
Temporary establishment—						
Northern Division			180		180	
Southern Division			375		360	
For land acquisition work under Consulting Surveyor to Government ..			14,800		14,080	
Temporary tagai establishment—						
Northern Division			6,920		7,120	
Central Division			480		600	
Southern Division			4,320		2,840	
Probable savings			—1,807		—2,625	
Total .. Voted ..			1,09,700	1,10,000	1,07,700	1,03,145
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. .. *Charged* ..			*1,800*		*1,775*	
Travelling allowance (fixed) .. .. .. Voted ..			4,200		3,860	
Travelling allowance (ordinary) .. .. .. *Charged* ..			*200*		*175*	
Travelling allowance (ordinary) .. .. .. Voted ..			1,100		707	
House-rent and other allowances .. .. *Charged* ..			*1,100*		*1,750*	
House-rent and other allowances .. .. Voted ..			1,100		1,633	
Total .. *Charged* ..			*3,100*	*3,400*	*3,700*	*3,840*
Total .. Voted ..			6,400	7,000	6,200	5,537

A Includes Rs. 2,820 for clerks of the Consulting Surveyor to Government.
B do. Rs. 564 for servants do.

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*contd.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*contd.*				
A-1 (4) Contingencies—				
Contract contingencies—				
Carriage of records	30,000			
Purchase of books and periodicals	2,330			
Purchase and repairs of furniture	5,350			
Electricity charges	7,550			
Telephone charges	6,750		68,525	
Office expenses and miscellaneous	900			
Petty supplies	7,400			
Water charges	700			
Peons' uniforms and belts	1,550			
Other charges	7,290			
Non-contract contingencies—				
Pay of inferior servants	13,890		12,818	
Purchase of tents	1,960		1,800	
Construction and repairs of chavdis	53,260		33,850	
Acquisition and improvement of land for village sites	1,35,000		1,04,200	
Rents, rates and taxes	25,620		22,127	
Service postage and telegrams	2,280		2,100	
Office expenses and miscellaneous	750			
Conservancy charges	4,840			
Labour charges	1,000			
Charges for conducting law suits	6,276			
Service process against defaulters	4,000		18,900	
Removal of encroachments on village sites	1,000			
Construction and repairs of ghat paths	2,000			
Purchase and improvements of khar lands	1,000			
Other charges	2,374			
Supplies and services	6,930		7,880	
Total .. { *Charged* ..	....	....	....	*27,475*
Total .. { Voted ..	(a) 3,32,000	2,01,300	2,72,200	1,83,969

(a)

	Rs.
Northern Division ..	1,37,660
Central Division ..	1,07,380
Southern Division ..	65,000
Bombay ..	17,760
Consulting Surveyor to Government ..	4,200
	3,32,000

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*concld.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*concld.*					
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—					
Add—Amount transferred from "25, General Administration—District Administration" (*vide* page 121) ..	*Charged* ..	*2,01,000*		*2,01,000*	
	Voted ..	19,59,000		19,59,000	
Add—Amount transferred from "39-Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 246) .. .. .. Voted ..		9,300		14,400	
Add—Amount transferred from "10-Forest" on account of the establishment in the Akrani Mahal (*vide* page 79) .. .. Voted ..		3,000		3,000	
Deduct—Amount transferred to the minor head "Land Records—City Land Records" on account of survey establishment of the Collector of Bombay (*vide* page 59) .. .. .. Voted ..		—41,000		—41,000	
Deduct—Amount recovered from the Municipality on account of land acquisition work .. .. Voted ..		—15,100		—14,700	
Total ..	*Charged* ..	*2,01,000*	*2,01,000*	*2,01,000*	....
	Voted ..	19,15,200	19,20,700	19,20,700	14,98,122
Total, A-1—General Establishment ..		26,11,100	24,79,000	25,43,200	18,49,561
TOTAL ..	*Charged* ..	*2,31,100*	*2,24,000*	*2,20,300*	*46,015*
	Voted ..	23,80,000	22,55,000	23,22,900	18,03,546

DETAILED ACCOUNT No. 7B.
LAND REVENUE.
B-Survey, Settlement and Record Operations.

	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 COST OF CADASTRAL MAPS.						
(Government Photozincographic Press.)						
B-1 (1) Pay of Officers—						
Manager (500—800)	1	1	9,100		8,700	
Total .. Voted ..			9,100	8,700	8,700	8,688
B-1 (2) Pay of Establishment—						
Photographers, draftsmen and clerks (15—600 *plus* spl. pay 100 to Asstt. Manager)	149	148	44,803		44,500	
Printers, compositors, pressmen, etc.			23,822		33,000	
Mounting establishment and servants (11—30)	11	11	2,645		2,500	
Temporary establishment			3,550		3,400	
Probable savings			—5,320		—6,000	
Total .. Voted ..			69,500	77,000	77,400	77,463
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			100		100	
House-rent and other allowances			500		600	
Total .. Voted ..			600	800	700	573
B-1 (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			500			
Service postage and telegrams			800			
Forwarding charges			550		7,308	
Mapping charges			1,450			
Office expenses and miscellaneous			4,000			
Customs duty on imported stores			7,850		5,300	
Supplies and services			1,750		1,592	
Total .. Voted ..			16,900	12,500	14,200	13,193
Total, Survey, Settlement and Record Operations .. Voted ..			96,100	99,000	1,01,000	99,917

DETAILED ACCOUNT No. 7-C.
LAND REVENUE.
C-Land Records.

		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
C-1 Superintendence	*Charged* ..			*13,300*	*13,000*	*12,600*	*12,213*
	Voted ..			32,600	32,500	32,600	31,313
C-2 City Land Records	Voted ..			1,67,500	1,67,000	1,69,600	1,58,705
C-3 Alienation Office, Poona	Voted ..			9,500	9,500	9,700	9,252
C-4 District Charges	Voted ..			21,09,400	20,83,000	20,83,200	8,39,617
C-5 Pot Hissa Measurement Operations	Voted ..			1,16,900	1,38,800	1,42,000	1,53,962
C-6 Recoverable City Survey Operations ..	Voted ..			31,500	17,600	32,800	6,743
C-7 Cost of Boundary Marks recoverable from Land-holders	Voted ..			31,300	50,000	30,600	33,298
C-8 Demarcation of Boundaries between British Territory and Indian or foreign States ..	*Charged* ..			....	....	....	*480*
	Voted ..			3,300	2,600	200	3,340
TOTAL ..	*Charged* ..			*13,300*	*13,000*	*12,600*	*12,693*
	Voted ..			25,02,000	25,01,000	25,00,700	12,36,230
DETAILS.							
C-1 SUPERINTENDENCE.							
C-1 (1) Pay of Officers—							
Superintendents—(450—1,350 + special pay 150); (300—1,200 + special pay 100)	*Charged* ..	*1*	*1*	*11,000*		*10,400*	
	Voted ..	1	1	6,300		6,100	
Total ..	*Charged* ..			*11,000*	*10,000*	*10,400*	*9,800*
	Voted ..			6,300	6,100	6,100	5,896
C-1 (2) Pay of Establishment—							
Clerks, etc.—(30—140)		15	15	15,898		14,541	
Servants—(15—22)		10	10	1,860		2,100	
Leave salary				1,000		1,059	
Probable savings				—2,058		—1,000	
Total ..	Voted ..			16,700	17,700	16,700	16,586
C-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged* ..			*2,100*		*2,200*	
	Voted ..			1,425		1,550	
Travelling allowance (ordinary)	*Charged* ..			*200*		....	
	Voted ..			2,975		3,150	
Total ..	*Charged* ..			*2,300*	*3,000*	*2,200*	*2,413*
	Voted ..			4,400	3,700	4,700	3,850
C-1 (4) Contingencies—							
Contract contingencies—							
Carriage of records				1,015		1,350	
Purchase of books and periodicals				125			
Purchase and repairs of furniture				145			
Other charges				115			
Non-contract contingencies—							
Service postage and telegrams				3,680		3,750	
Fixed contingencies				120			
Total ..	Voted ..			5,200	5,000	5,100	4,981
TOTAL ..	*Charged* ..			*13,300*	*13,000*	*12,600*	*12,213*
	Voted ..			32,600	32,500	32,600	31,313

DETAILED ACCOUNT No. 7-C.
LAND REVENUE.
C-Land Records—contd.

	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C-2 CITY LAND RECORDS.						
C-2 (1) Pay of Officers—						
Superintendent, Bombay City Survey (1,150—1,300)	1	1	15,600		15,600	
Total .. Voted ..			15,600	15,600	15,600	15,590
C-2 (2) Pay of Establishment—						
Surveyors (30—90)	76	76	68,904		68,256	
Special pay to the talatis for work in connection with the maintenance of property registers in Kaira and Borsad			132		132	
Servants (14—18)	72	72	13,344		13,436	
Temporary establishment			4,120		6,850	
Probable savings			....		—574	
Total .. Voted ..			86,500	84,200	88,100	77,945
C-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
(For City Survey work) Northern Division			960		930	
(For City Survey work) Central Division			2,400		2,790	
(For City Survey work) Southern Division			960		930	
Bombay			1,080		1,040	
Director of Land Records			2,700		2,490	
Travelling allowance (ordinary)—						
Director of Land Records			4,580		4,600	
House-rent and other allowances—						
Director of Land Records			120		120	
Total .. Voted ..			12,800	13,500	12,900	13,626
C-2 (4) Contingencies—						
Non-contract contingencies—						
Northern Division			....		24	
Central Division			....		2,600	
Southern Division			....		100	
Director of Land Records			11,600 (A)		9,276	
Total .. Voted ..			11,600	12,700	12,000	10,544
C-2 (5) Establishment charges payable to or recoverable from other Governments and Departments—						
Charges on account of survey establishment of the Collector of Bombay transferred from the minor head "Charges of Administration" (*vide* page 56)			+41,000		+41,000	
Total .. Voted ..			+41,000	+41,000	+41,000	+41,000
TOTAL .. Voted ..			1,67,500	1,67,000	1,69,600	1,58,705

(A)

	Rs.
Rents, rates and taxes	2,340
Fixed contingencies	2,960
Service postage and telegrams	3,300
Carriage of records	400
Purchase of survey articles and dead stock	1,200
Labour charges	800
Other charges	600
	11,600

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C-3 ALIENATION OFFICE, POONA.						
C-3 (1) Pay of Establishment—						
Historical Archivist to Government (105–150)	1	1	1,320		1,300	
Clerks (30—200)	5	5	6,008		6,356	
Servants (18—20)	7	7	1,560		1,560	
Probable savings			—388		—516	
Total .. Voted ..			8,500	8,500	8,700	8,269
C-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			100		100	
House-rent and other allowances			....		100	
Total .. Voted ..			100	200	200	48
C-3 (3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			410			
Pay of inferior servants			90			
Service postage and telegrams			300	800	800	944
Other charges			100			
Voted ..			900	800	800	944
TOTAL .. Voted ..			9,500	9,500	9,700	9,252

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C-4 DISTRICT CHARGES.						
Kanungo establishment.						
C-4 (1) Pay of Officers—						
District Inspectors, Presidency (200—350)	18	19	57,446		54,216	
Leave salary			3,954		5,384	
Total, Voted ..			61,400	58,800	59,600	57,573
C-4 (2) Pay of Establishment—						
Assistant Inspectors, clerks, and Circle Inspectors—						
Northern Division (30—140)	128	127	97,836		97,201	
Central Division (30—140)	178	181	1,48,088		1,49,902	
Southern Division (30—140)	145	146	1,12,346		1,14,065	
Director of Land Records (30—200)	218	225	1,77,080		1,51,907	
Servants—						
Northern Division (14—16)	124	121	20,796		21,313	
Central Division (14—18)	179	182	30,361		30,288	
Southern Division (10—15)	145	146	23,838		23,860	
Director of Land Records (15—21)	137	165	25,799		19,561	
Temporary establishment—						
Northern Division			....		140	
Central Division			....		900	
Southern Division			....		....	
Director of Land Records			3,200		14,080	
Leave salary, Central Division			2,000		....	
Probable savings—						
Northern Division			....		—2,917	
Central Division			—449		—5,000	
Southern Division			....		—4,000	
Director of Land Records			—24,095		—4,500	
Total .. Voted ..			6,16,800	5,95,600	6,06,800	6,06,448
C-4 (3) Akarband Work .. .. .. Voted ..			2,000	....	1,000	....
C-4 (4) Record of Rights .. .. .. Voted ..			200	200	200	1,868
C-4 (5) Settlement Work .. .. .. Voted ..			4,000	9,300	6,300	8,001

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C-4 DISTRICT CHARGES—*concld.*				
C-4 (6) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Northern Division	20,800		20,800	
Central Division	31,500		31,500	
Southern Division	25,600		25,100	
Director of Land Records	20,900		14,000	
Travelling allowance (ordinary)—				
Northern Division	4,500		4,100	
Central Division	8,300		6,700	
Southern Division	6,100		5,000	
Director of Land Records	24,900		21,900	
House-rent and other allowances—				
Northern Division	90		90	
Director of Land Records	1,310		1,010	
Total .. Voted ..	1,44,000	1,34,100	1,30,200	1,33,040
C-4 (7) Contingencies—				
Non-contract contingencies—				
Northern Division	2,574A		2,500	
Central Division	3,090B		4,400	
Southern Division	2,688C		2,718	
Director of Land Records	26,648D		23,482	
Total .. Voted ..	35,000	39,000	33,100	32,747
C-4 (8) Establishment charges payable to or recoverable from other Governments Departments, etc.—				
Add—Amount transferred from "25, General Administration—District Administration", (*vide* page 121) .. Voted ..	+12,46,000	+12,46,000	+12,46,000	....
TOTAL .. Voted ..	21,09,400	20,83,000	20,83,200	8,39,617

	A	B	C	D
	Rs.	Rs.	Rs.	Rs.
Service postage and telegrams	300	150	400	12,600
Rents, rates and taxes	....	....	....	690
Pay of inferior servants	24	....	....	340
Fixed contingencies	1,350	2,640	2,288	3,750
Carriage of records	90	....	....	4,000
Purchase and repairs of furniture	150	....	....	1,200
Mapping charges	....	....	....	500
Other charges	660	300	....	3,568
Total ..	2,574	3,090	2,688	26,648

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—concld.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C-5 POT HISSA MEASUREMENT OPERATIONS.					
C-5-(1) Pay of Officers	Voted ..	....	....	....	2,173
C-5-(2) Pay of Establishment	Voted ..	96,000	1,08,300	1,19,200	1,19,576
C-5-(3) Allowances, Honoraria, etc.	Voted ..	5,400	11,200	8,800	14,767
C-5-(4) Contingencies	Voted ..	15,500	19,300	14,000	17,446
TOTAL ..	Voted ..	1,16,900	1,38,800	1,42,000	1,53,962
C-6 RECOVERABLE CITY SURVEY OPERATIONS.					
C-6-(1) Pay of Establishment	Voted ..	20,200	4,700	8,700	5,724
C-6-(2) Allowances, Honoraria, etc.	Voted ..	1,100	200	300	30
C-6-(3) Contingencies	Voted ..	10,200	1,500	2,000	989
Lump provision for the introduction of City Survey in important towns ..		....	11,200	21,800	....
TOTAL ..	Voted ..	31,500	17,600	32,800	6,743
C-7 COST OF BOUNDARY MARKS RECOVERABLE FROM LAND HOLDERS.					
Northern Division	..	12,000	18,000	11,650	
Central Division	..	7,500	11,700	7,300	
Southern Division	..	11,800	20,300	11,650	
TOTAL ..	Voted ..	31,300	50,000	30,600	33,298
C-8 DEMARCATION OF BOUNDARIES BETWEEN BRITISH TERRITORY AND INDIAN AND FOREIGN STATES.					
C-8-(1) Pay of Officers	*Charged* ..	....	....	....	*480*
	Voted ..	....	200	....	....
C-8-(2) Pay of Establishment	Voted ..	2,325	1,600	....	2,206
C-8-(3) Allowances, Honoraria, etc.	Voted ..	525	500	....	526
C-8-(4) Contingencies	Voted ..	450	300	200	608
TOTAL ..		3,300	2,600	200	3,820
	Charged ..	....	....	....	*480*
	Voted ..	3,300	2,600	200	3,340

DETAILED ACCOUNT No. 7-D. LAND REVENUE. D-Assignments and Compensations.		Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
D-1 Inamdars and other Grantees	*Charged* ..	*3,81,000*	*3,73,000*	*3,27,000*	*10,66,083*
	Voted ..	6,46,200	7,14,000	6,91,700	....
D-2 Pensions in lieu of Resumed Lands	*Charged* ..	....	....	....	*3,17,188*
	Voted ..	3,11,000	3,11,000	3,05,700	....
D-3 Other Land Revenue Compensations	*Charged* ..	....	....	....	*69,325*
	Voted ..	70,400	65,000	70,600	....
TOTAL ..	*Charged* ..	*3,81,000*	*3,73,000*	*3,27,000*	*14,52,596*
	Voted ..	10,27,600	10,90,000	10,68,000	....
Details of the above—					
Northern Division	*Charged* ..	*1,93,000*		*1,41,500*	
	Voted ..	1,67,000		2,12,300	
Central Division	*Charged* ..	*1,82,000*		*1,80,500*	
	Voted ..	5,71,090		5,72,717	
Southern Division	*Charged* ..	*2,296*		*5,000*	
	Voted ..	2,35,042		2,28,530	
Bombay	*Charged* ..	*3,704*		....	
	Voted ..	51,888		51,890	
Baroda	*Charged* ..	....		....	
	Voted ..	1,304		1,304	
Sabar Kantha	Voted ..	1,276		1,259	
Total ..	*Charged* ..	*3,81,000*	*3,73,000*	*3,27,000*	*14,52,596*
	Voted ..	10,27,600	10,90,000	10,68,000	....
D-1 Inamdars and other Grantees—					
D-1 (1) Inamdars	*Charged* ..	*3,81,000*	*3,73,000*	*3,27,000*	*4,94,976*
	Voted ..	1,13,820	1,45,000	1,45,170	....
D-1 (2) District and Village Officers ..	*Charged* ..	....	....	....	*5,50,173*
	Voted ..	5,10,880	5,45,500	5,25,330	....
D-1 (3) Village Servants useful to Communities ..	*Charged* ..	....	....	....	*20,934*
	Voted ..	21,500	23,500	21,200	....
Total ..	*Charged* ..	*3,81,000*	*3,73,000*	*3,27,000*	*10,66,083*
	Voted ..	6,46,200	7,14,000	6,91,700	....
D-1 (3) Village servants useful to communities—					
Bhil Nemnukhs	*Charged* ..	....		....	*2,378*
	Voted ..	1,900		1,900	....
Cash allowances..	*Charged* ..	....		....	*18,556*
	Voted ..	19,600		19,300	....
Total ..	*Charged* ..	....	....	....	*20,934*
	Voted ..	21,500	23,500	21,200	....
D-2 Pensions in lieu of resumed lands—					
Devasthans (allowances to temples and mosques)—					
Annual payments	*Charged* ..	....		....	*3,17,188*
	Voted ..	3,11,000		3,05,700	....
Total ..	*Charged* ..	....	....	....	*3,17,188*
	Voted ..	3,11,000	3,11,000	3,05,700	....
D-3 Other Land Revenue Compensations—					
Annual Land Revenue Compensations	*Charged* ..	....		....	*69,325*
	Voted ..	70,400		70,600	....
Total ..	*Charged* ..	....	....	....	*69,325*
	Voted ..	70,400	65,000	70,600	....

DETAILED ACCOUNT No. 7-E. LAND REVENUE. E-Charges in England.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged* ..	....	*7,440*	....	....
E-2 Sterling overseas pay—(High Commissioner for India)	*Charged* ..	*960*	*4,320*	*4,000*	*4,000*
E-3 Stores for India—(High Commissioner for India) ..	Voted ..	31,280	21,000	21,300	20,915
E-4 Other charges (law charges) (Secretary of State for India)	Voted ..	....	....	....	6,176
	TOTAL ..	32,240	32,760	25,300	31,091
	Charged ..	*960*	*11,760*	*4,000*	*4,000*
	Voted ..	31,280	21,000	21,300	27,091

8-PROVINCIAL EXCISE.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A-SUPERINTENDENCE	*Charged* ..	8-A	*44,900*	*50,000*	*37,600*	*35,125*
	VOTED ..		91,100	98,000	86,200	86,900
B-DISTRICT CHARGES	VOTED ..	8-B	18,15,700	18,18,000	17,89,100	15,33,047
C-DISTILLERIES	VOTED ..	8-C	10,98,500	11,32,000	11,75,900	10,91,167
D-COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT	VOTED ..		3,38,100	3,36,000	3,46,500	3,53,665
E-COMPENSATIONS	*Charged* ..	8-E	*4,44,800*	*6,21,000*	*6,82,000*	*6,56,399*
	VOTED ..		72,200	46,000	6,900	1,52,259
F-CHARGES IN ENGLAND	*Charged* ..	8-F	*18,080*	....	*2,200*	*1,961*
	VOTED ..		160	11,840	....	3,331
G-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	....	....	*—10*
	VOTED ..		....	+ 62	....	—17
H-WORKS	VOTED ..		....	18,000	....	728
For rounding	*Charged* ..		*+220*	*+160*	*+200*	....
	VOTED ..		+240	— 62	+400	....
	TOTAL ..		39,24,000	41,31,000	41,27,000	39,14,555
	Charged ..		*5,08,000*	*6,71,000*	*7,22,000*	*6,93,475*
	VOTED ..		34,16,000	34,60,000	34,05,000	32,21,080

DETAILED ACCOUNT No. 8A. PROVINCIAL EXCISE. A-Superintendence.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
COMMISSIONER'S OFFICE.							
A-(1) Pay of Officers—							
Commissioner (3,500 plus special pay at Rs. 300 per mensem for one month)	*Charged* ..	*1*	1	*42,300*		*39,600*	
Chief Accounts Officer of Excise (300—500) ..	Voted ..	1	1	4,200		4,100	
Personal Assistant to the Commissioner (300—40—900—40—1,100)	Voted ..	1	1	10,700		11,900	
Total ..	*Charged* ..			*42,300*	*47,400*	*39,600*	*37,226*
	Voted ..			14,900	18,100	16,000	15,289
A-(2) Pay of Establishment—							
Clerks (40—300)		36	36	55,650		53,900	
Servants (19—30)		18	18	5,660		5,200	
Temporary establishment				6,360		700	
Probable savings				—2,070		....	
Total ..	Voted ..			65,600	66,200	59,800	59,905
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	Voted ..			720		720	
Travelling allowance (ordinary)	*Charged* ..			*2,600*		*3,300*	
	Voted ..			1,870		1,700	
House-rent and other allowances	Voted ..			1,810		2,380	
Total ..	*Charged* ..			*2,600*	*3,300*	*3,300*	*2,836*
	Voted ..			4,400	5,700	4,800	5,574
A-(4) Contingencies—							
Contract contingencies—							
Carriage of records				1,500		2,900	
Electric charges				800			
Purchase and repairs of dead stock				100			
Other charges				500			
Non-contract contingencies—							
Service postage and telegrams				2,960		2,150	
Purchase of books and publications				100		550	
Telephone charges				140			
Other charges				100			
Total	Voted ..			6,200	8,000	5,600	6,132
A-(5) *Deduct*—Contribution on account of supervision charges of the Commissioner of Excise for the Matches and Sugar Excise Duty work	*Charged* ..			....	*—700*	*—5,300*	*—4,937*
	TOTAL ..			1,36,000	1,48,000	1,23,800	1,22,025
	Charged ..			*44,900*	*50,000*	*37,600*	*35,125*
	Voted ..			91,100	98,000	86,200	86,900

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.				Rs.	Rs.	Rs.	Rs.
B-1 Inspection and Preventive Establishments ..	Voted ..			17,90,900	17,68,700	17,46,100	15,28,966
B-2 Establishment in connection with Matches and Sugar Excise Duty	Voted ..			....	300	3,000	4,081
B-3 Prohibition propoganda	..			24,800	49,000	40,000	....
TOTAL ..	Voted ..			18,15,700	18,18,000	17,89,100	15,33,047
B-1 INSPECTION AND PREVENTIVE ESTABLISHMENTS.							
B-1 (1) Pay of Officers—							
Superintendents (250—1,100) + Special pay ..	Voted ..	11	11	67,500		69,600	
Special pay to the Divisional Forest Officer, W. Nasik, for doing excise work	..			1,200		1,200	
Total ..	Voted ..			68,700	75,500	70,800	68,491
B-1 (2) Pay of Establishment—							
Inspectors, Assistant and Sub-Inspectors, and Gaugers (70—450) ..		266	266	4,63,600		4,60,690	
Clerks (25—200)	..	111	111	1,01,340		99,000	
Special pay to Rangers—3 (15) and 1 clerk (10) for doing excise work in the Peint Mahal	..			660		660	
Servants (14—50)	..	1,801	1,801	4,79,600		4,79,140	
Temporary establishment	..			1,89,900		1,33,910	
Probable savings	..			—17,700		—12,300	
Total ..	Voted ..			12,17,400	11,66,000	11,61,100	10,62,074
B-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	..			94,640		87,540	
Travelling allowance (ordinary)	..			1,57,000		1,67,870	
House-rent and other allowances	..			44,760		41,590	
Rewards to Government officers	..			61,200		48,200	
Total ..	Voted ..			3,57,600	3,56,500	3,45,200	2,97,451
B-1 (4) Contingencies—							
Contract contingencies—							
Carriage of records	..			4,000			
Electric charges	..			1,000			
Office expenses and miscellaneous	..			3,200			
Advertisement charges	..			2,000		12,600	
Purchase and repairs of dead stock	..			1,000			
Other charges	..			1,700			
Non-contract contingencies—							
Rewards to private persons	..			47,760		66,200	
Rents, rates and taxes	..			30,900		23,560	
Service postage and telegrams	..			21,200		21,000	
Conveyance of excise opium	..			5,800		5,000	
Pay of inferior servants	..			440		440	
Reserve at the disposal of the Commissioner	..			....		1,000	
Telephone charges	..			6,320			
Medicines	..			7,600			
Clothing charges	..			17,375			
Arms and ammunitions	..			4,325		60,800	
Petty construction and repairs	..			1,500			
Office expenses and miscellaneous	..			6,550			
Other charges	..			5,630			
Total ..	Voted ..			1,68,300	1,91,000	1,90,600	1,21,9

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—concld.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Establishment charges of Collectors from "25-General Administration" (*vide* page 121)			+25,500		+25,500	+25,500
Deduct—Cost of non-gazetted executive staff of the Tobacco Department transferred to "13-Other Taxes and Duties" (*vide* page 88) ..			—26,700		—26,700	—26,700
Deduct—Contributions for establishment entertained at the cost of other parties			—19,900		—20,400	—19,770
Total .. Voted ..			—21,100	—20,300	—21,600	—20,970
TOTAL .. Voted ..			17,90,900	17,68,700	17,46,100	15,28,966
B-2 Establishment in connection with Matches and Sugar Excise Duty.						
B-2 (1) Pay of Officers—						
Deputy Commissioner (300—900)	1	..	....		5,400	
Total .. Voted ..			....		5,400	5,025
B-2 (2) Pay of Establishment—						
Chief Inspectors (350—400)	2	..	....		8,559	
Inspectors (70—145)	14		....		19,947	
Clerks (50—180)	7	..	....		7,629	
Servants (20—50)	81	..	....		21,960	
Leave salary					3,005	
Total .. Voted ..			....		61,100	51,835
B-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			....		2,400	
Travelling allowance (ordinary)			....		5,120	
House-rent and other allowances			....		7,380	
Total .. Voted ..			....		14,900	13,705
B-2 (4) Contingencies—						
Service postage and telegrams			....			
Office expenses and miscellaneous			....			
Peons' uniforms and belts			....			
Purchase and repairs of furniture			....			
Total .. Voted ..			....		2,200	1,585
B-2 (5) *Deduct*—Establishment charges recovered from other Governments, Departments, etc.—Central Government .. Voted ..			....		—80,600	—68,069
NET TOTAL ..			....	300	3,000	4,081

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—concld.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
B-3. Prohibition propaganda.						
B-3. (1) Pay of Establishment—						
Supervisors, Inspectors, etc.	16	16	11,280			
Clerks	4	4	3,180			
Servants	28	28	4,340			
Total—Voted ..			18,800	13,500	13,768	....
B-3. (2) Allowances, Honoraria, etc.—						
Travelling allowance			....		....	
Total—Voted ..			....	200	....	....
B-3. (3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			1,740			
Service postage and telegrams			900			
Maintenance of car and cycle			1,560			
Office expenses and miscellaneous			1,080			
Other charges			720			
Total—Voted ..			6,000	34,800	26,232	....
B-3. (4) Grants-in-aid .. .. .. Voted ..			....	500	....	....
TOTAL—VOTED ..			24,800	49,000	40,000	....

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
GOVERNMENT DISTILLERIES.						
C-1 DHADGAON DISTILLERY .. .. Voted ...			28,800	34,300	25,800	28,909
C-2 NASIK DISTILLERY .. .. .. Voted ..			10,62,700	10,90,500	11,44,500	10,57,173
PRIVATE DISTILLERY.						
C-3 CHOWKA DISTILLERY .. .. .. Voted ..			7,000	7,200	5,600	5,085
TOTAL .. Voted ..			10,98,500	11,32,000	11,75,900	10,91,167
C-1 Dhadgaon Distillery.						
C-1 (1) Pay of Establishment			4,750	4,750	4,750	3,637
Total .. Voted ..			4,750	4,750	4,750	3,637
C-1 (2) Allowances, Honoraria, etc.			50	50	50	52
Total .. Voted ..			50	50	50	52
C-1 (3) Contingencies—						
Non-Contract Contingencies—						
Purchase of mhowra flowers			4,000			
Transportation charges of liquor			3,200			
Distillery workmen's pay			1,400			
Additions and alterations			2,400			
Renewals and replacements			1,100			
Supply of fuel			900			
Other charges			2,000			
Total .. Voted ..			15,000	20,500	12,000	16,220
C-1 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Share of Establishment charges of the Forest Department transferred from "10-Forest" (*vide* page 79)			9,000	9,000	9,000	9,000
TOTAL, Dhadgaon Distillery .. Voted ..			28,800	34,300	25,800	28,909
C-2 Nasik Distillery.						
C-2 (1) Pay of Officers—						
Superintendent and Supervisor, Process Section—1 (300—40—1,100 + 200 spl. pay), 1 (300—10—650)	2	2	14,600		15,200	
Leave salary			....		7,800	
Total .. Voted ..			14,600	20,300	23,000	23,260
C-2 (2) Pay of Establishment—						
Foreman, Assistant Chemist, etc. (30—300)	28	28	39,800		41,120	
Servants (10—18)	6	6	1,000		950	
Temporary establishment			48,500		46,000	
Leave salary			....		530	
Total .. Voted ..			89,300	89,800	88,600	86,564

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C-2 Nasik Distillery.						
C-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. .. Voted ..			800	460	700	1,563
C-2 (4) Contingencies—						
Non-contract contingencies :—						
Pay of inferior servants			1,400		1,400	
Service postage and telegrams			1,500			
Medicines			2,500			
Petty construction and repairs			2,000		6,200	
Office expenses and miscellaneous			700			
Other charges			660			
Additions to plant and machinery			6,000		5,800	
Supplies and services			8,70,000		8,95,000	
Stores			55,000		25,400	
Provision for depreciation			20,000		95,000	
Fire insurance			....		5,000	
Renewals and replacements			5,500		7,000	
Less—Amount transferred from depreciation fund			—5,500		—7,000	
Customs duty on imported goods			40		....	
Total .. Voted ..			9,59,800	9,81,500	10,33,800	9,47,346
C-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution recoverable from the Security Printing, India, for allowances to the Doctor and pay of Compounder			—1,800	—1,560	—1,600	—1,560
TOTAL, Nasik Distillery .. Voted ..			10,62,700	10,90,500	11,44,500	10,57,173
C-3 Chowka Distillery.						
C-3 (1) Contingencies—						
Cost price of spirit supplied by contractors			7,000		5,500	
Other supplies and services			....		100	
TOTAL, Chowka Distillery .. Voted ..			7,000	7,200	5,600	5,085

DETAILED ACCOUNT No. 8-E. PROVINCIAL EXCISE. E-Compensations.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E-1 Indian States—					
E-1 (1) ASSIGNMENTS AND COMPENSATIONS.					
1. Compensation paid to Indian States for the lease of their Abkari revenue	*Charged* ..	*3,47,300*	*3,60,800*	*3,76,800*	*3,70,027*
	Voted ..	30,300	12,700	....	4,258
2. Annual payments for leasing the hemp drugs revenue of certain Indian States	*Charged* ..	*97,500*	*1,09,450*	*1,19,450*	*1,21,410*
	Voted ..	20,300	10,100	....	....
3. Surplus amount payable to certain States in respect of their Abkari and hemp drugs leases	*Charged* ..	....	*7,000*	*25,000*	*21,212*
4. Gain on liquor payable to certain Indian States	*Charged* ..	....	....	*17,000*	....
	Voted ..	15,000	14,700	....	11,283
E-2 Other Parties—					
E-2 (1) ASSIGNMENTS AND COMPENSATIONS.					
1. Contributions to Local Boards in lieu of one anna cess on excise revenue	Voted ..	....	....	....	1,30,128
2. Bombay Municipality	*Charged* ..	....	*1,43,750*	*1,43,750*	*1,43,750*
3. Private parties	Voted ..	6,600	8,500	6,900	6,590
	TOTAL ..	5,17,000	6,67,000	6,88,900	8,08,658
	Charged ..	*4,44,800*	*6,21,000*	*6,82,000*	*6,56,399*
	Voted ..	72,200	46,000	6,900	1,52,259

DETAILED ACCOUNT No. 8-F. PROVINCIAL EXCISE. F-Charges in England.					
F-1 Leave salaries and deputation pay (High Commissioner for India)	Voted ..	....	11,840	....	3,331
	Charged ..	*18,080*	....	....	....
F-2 Sterling overseas pay (High Commissioner for India)	*Charged* ..	....	....	*2,200*	*1,961*
F-3 Stores (High Commissioner for India)	Voted ..	160	....	....	....
	TOTAL ..	18,240	11,840	2,200	5,292
	Charged ..	*18,080*	....	*2,200*	*1,961*
	Voted ..	160	11,840	....	3,331

9-STAMPS.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
A-NON-JUDICIAL.					
A. Superintendence	9A	33,400	35,000	34,600	35,544
B. Charges for the Sale of Stamps	9B	65,300	63,000	63,400	64,377
C. Cost of Stamps supplied from Central Stamp Stores ..		21,100	22,000	20,800	22,255
Total..Voted ..		1,19,800	1,20,000	1,18,800	1,22,176
B-JUDICIAL.					
A. Superintendence	9A	33,300	34,000	34,600	31,268
B. Charges for the Sale of Stamps	9C	36,500	35,000	35,000	35,453
C. Cost of Stamps supplied from Central Stamp Stores ..		8,200	8,000	8,700	8,013
Total..Voted ..		78,000	77,000	78,300	74,734
Rounding		+200	....	—100	....
GRAND TOTAL ..Voted ..		1,98,000	1,97,000	1,97,000	1,96,910

DETAILED ACCOUNT No. 9-A. STAMPS. A-Superintendence.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-1 (1) Pay of Officers—						
Assistant Superintendent (500—25—650)	1	1	7,100		6,000	
Leave salary			....		2,600	
Total..Voted ..			7,100	9,700	8,600	7,800
A-1 (2) Pay of Establishment—						
Superior establishment (30—300)	18	18	29,380		28,685	
Inferior establishment (7 to 35)	25	25	7,220		7,274	
Leave salary			....		841	
Total..Voted ..			36,600	36,300	36,800	35,916
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			50		50	
House-rent and other allowances			1,250		1,150	
Total..Voted ..			1,300	1,100	1,200	1,135
A-1 (4) Contingencies—						
Contract contingencies—						
Electric charges			875			
Telephone charges			60			
Water supply			200		5,020	
Packing and conveyance charges			1,100			
Other charges			1,832			
Non-contract contingencies—						
Rent, rates and taxes			57		1,580	
Service postage and telegrams			1,576			
Total..Voted ..			5,700	5,900	6,600	5,961
A-1 (5) Establishment charges recoverable from, or payable to, other Governments and Departments—						
Add—Fixed amount transferred from "25, General Administration—Charges of District Administration" (page 118) on account of establishment charges of Collectors			+16,000	+16,000	+16,000	+16,000
Total..Voted ..			16,000	16,000	16,000	16,000
TOTAL ..Voted ..			(a)66,700	69,000	69,200	66,812

(a) The provision under "Superintendence" is split up half to half in round hundreds under "Non-Judicial" and "Judicial".

DETAILED ACCOUNT No. 9-B. STAMPS. B-Charges for the sale of Stamps (Non-Judicial).	Strength. 1938–39	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
B-1 (1) Pay of Establishment—						
Vendors (30—160)	8	8	8,859		9,080	
Servants (17—22)	4	4	1,116		1,020	
Temporary establishment			625		600	
Deduct—Probable savings			....		—700	
Total .. Voted ..			10,600	11,000	10,000	10,008
B-1 (2) Allowances, Honoraria, etc.—						
House-rent and other allowance .. .. Voted ..			....	100	100	141
B-1 (3) Contingencies—						
Discount			53,798		52,430	
Non-contract contingencies			902		870	
Total .. Voted ..			54,700	51,900	53,300	54,228
TOTAL .. Voted ..			65,300	63,000	63,400	64,377
DETAILED ACCOUNT No. 9-C. STAMPS. B-Charges for the sale of Stamps. (Judicial).						
B-1 (1) Pay of Establishment—						
Vendors (30—160)	7	7	8,190		7,956	
Servants (17—21)	3	3	810		744	
Leave salary			....		....	
Deduct—Probable savings			....		—500	
Total .. Voted ..			9,000	9,000	8,200	8,602
B-1 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	100	100	48
B-1 (3) Contingencies—						
Discount and commission .. .. Voted ..			27,500	25,900	26,700	26,803
TOTAL .. Voted ..			36,500	35,000	35,000	35,453

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

10-FOREST.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
A. General Direction .. .. .. *Charged* ..	10-A	*36,900*	*35,000*	*34,700*	*36,438*
Voted ..		43,500	48,000	47,500	47,486
B. Conservancy and Works .. .. .. Voted ..	10-B	7,41,800	7,03,000	6,69,600	6,50,759
C. Establishments .. .. *Charged* ..		*2,27,600*	*2,54,000*	*2,50,100*	*2,88,238*
Voted ..	10-C	15,42,200	15,50,000	15,39,200	15,66,680
D. Interest on Capital Outlay .. .. *Charged* ..		*33,000*	*33,000*	*33,000*	*33,333*
E. Charges in England .. .. .. *Charged* ..	10-E	*1,07,000*	*1,06,240*	*1,28,500*	*1,04,018*
F. Loss or Gain by Exchange .. .. .. *Charged* ..		....	*+539*	....	*—539*
For rounding .. *Charged* ..		*—500*	*+221*	*—300*	....
Voted ..		+500	....	—300	....
TOTAL ..		27,32,000	27,30,000	27,02,000	27,26,418
Charged ..		*4,04,000*	*4,29,000*	*4,46,000*	*4,61,493*
Voted ..		23,28,000	23,01,000	22,56,000	22,64,925

DETAILED ACCOUNT No. 10-A. FOREST. A-General Direction.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-(1) Pay of Officers—						
Chief Conservator (2,500—125—2,750) .. .. *Charged* ..	1	1	*33,000*		*31,300*	
Personal assistant (250—20—750) .. .. Voted ..	1	1	7,500		7,200	
Total .. *Charged* ..			*33,000*	*30,500*	*31,300*	*31,406*
Voted ..			7,500	7,700	7,200	7,557
A-(2) Pay of Establishment—						
Office establishment (17—300)	14	14	14,000		14,400	
Total .. Voted ..			14,000	13,900	14,400	15,009
A-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. .. *Charged* ..			*3,900*		*3,400*	
Voted ..			1,300		1,400	
Forest training .. .. Voted ..			200		7,800	
Total .. *Charged* ..			*3,900*	*4,500*	*3,400*	*5,032*
Voted ..			1,500	10,200	9,200	16,964
A-(4) Contingencies—						
Non-contract contingencies :—						
Service postage and telegrams			700			
Purchase of books and periodicals			200			
Carriage of tents and records			450			
Electric and telephone charges			200			
Other charges			350			
Total .. Voted ..			1,900	2,200	2,100	1,936
A-(5) Establishment charges payable to other Governments, Departments, etc.—						
Add—Contribution for Forest Map Office, Dehra Dun			6,000	6,000	6,000	6,020
Add—Share of establishment charges transferred from "40 Agriculture—Agricultural Education" (*vide* page 268)			12,600	8,000	8,600	....
Total—Voted ..			18,600	14,000	14,600	6,020
TOTAL ..			80,400	83,000	82,200	83,924
Charged ..			*36,900*	*35,000*	*34,700*	*36,438*
Voted ..			43,500	48,000	47,500	47,486

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
B-(1) Timber and other produce removed from the Forests by Government Agency—				
(*a*) Timber	2,74,000		2,42,400	
(*b*) Firewood and charcoal	5,940		5,360	
(*c*) Bamboos	....		....	
(*d*) Sandalwood	19,000		17,640	
(*e*) Grass and other minor produce	60		100	
Total ..	2,99,000	2,88,600	2,65,500	3,05,555
B-(2) Timber and other produce removed from the Forests by consumers or purchasers .	67,941		63,832	
Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Establishment charges recoverable from contractors, etc., on account of pay of Depot offices, etc.	— 141		—132	
Total ..	67,800	64,500	63,700	69,534
B-(3) Live Stock, Stores, Tools and Plant—				
(*a*) Purchase of cattle	....		....	
(*b*) Feed and upkeep of cattle	50		50	
(*c*) Purchase of stores, tools and plant	12,950		5,450	
(*d*) Customs duty	....		....	
Total ..	13,000	5,300	5,500	5,814
B-(4) Communications and Buildings—				
(*a*) Railways and Tramways	45,000		43,600	
(*b*) Roads and bridges (other than those in connection with Railways and Tramways)	50,000		48,700	
(*c*) Buildings	19,000		18,105	
(*d*) Other works	5,000		4,095	
(*e*) Lump provision for minor works	34,000		44,600	
(*f*) Lump provision for regrant of lapses in the previous year	5,000		4,800	
(*g*) *Deduct*—Probable lapses in the budget year	— 5,000		—4,800	
Total ..	1,53,000	1,55,000	1,59,100	1,44,370
Carried over ..	5,32,800	5,13,400	4,93,800	5,25,273

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	5,32,800	5,13,400	4,93,800	5,25,273
B-(5) Organisation, improvement and extension of Forests—				
(a) Demarcation	4,400		4,450	
(b) Forest Settlement	40,000		40,000	
(c) Surveys	....		....	
(d) Working Plans	8,000		5,150	
(e) Plantations	4,000		....	
(f) Reproduction	66,540		55,300	
(g) Fire protection	30,760		22,600	
(h) Other works	8,800		4,600	
Total ..	1,62,500	1,38,000	1,32,100	83,066
B-(6) Miscellaneous—				
(a) Rent of leased forests and payments to shareholders in forests managed by Government	15,500		15,400	
(b) Law charges	....		25	
(c) Grain compensation allowance	....		....	
(d) Clothing	28,500		24,975	
(e) Fodder charges	....		....	
(f) Other charges	2,000		2,200	
Total ..	46,000	50,500	42,600	42,109
B-(7) Suspense—				
(a) Works advances	....	....	....	....
B-(8) Demarcation of boundaries (between British territory and Indian States) ..	500	1,100	1,100	311
Total—Voted ..	7,41,800	7,03,000	6,69,600	6,50,759

DETAILED ACCOUNT No. 10C. FOREST. C-Establishments.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers—						
Conservators (2,150) .. .. .. *Charged* ..	*3*	*3*	*71,700*		*67,909*	
Other officers .. (*325—1,350*) .. .. *Charged* ..	*15*	*13*	*1,22,800*		*1,49,091*	
Other officers .. (235—1,200) .. .. Voted ..	22	20	1,12,000		1,17,900	
Total .. *Charged* ..			*1,94,500*	*2,18,700*	*2,17,000*	*2,45,086*
Total .. Voted ..			1,12,000	1,07,500	1,17,900	1,19,587
C-(2) Pay of Establishment—						
Subordinate forest and depot establishments (15—200)	2,634	2,636	9,48,335		9,45,837	
Office establishment (30—270)	337	339	2,34,949		2,38,582	
Temporary establishment			26,936		30,590	
Probable savings			—4,320		—17,609	
Total .. Voted ..			12,05,900	12,12,600	11,97,400	12,15,963
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. (*Charged*) .. Fixed ..			*20,100*		*27,001*	
Travelling allowance .. (*Charged*) .. Ordinary ..			*2,680*		*2,700*	
Travelling allowance .. (Voted) .. Fixed ..			1,37,410		1,46,040	
Travelling allowance .. (Voted) .. Ordinary ..			42,840		40,683	
House-rent and other allowances .. .. Voted ..			3,460		3,600	
Forest training .. .. Voted ..			590		510	
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. *Charged* ..			*10,320*		*3,399*	
Probable savings .. .. .. Voted ..			....		—4,133	
Total .. *Charged* ..			*33,100*	*35,300*	*33,100*	*43,152*
Total .. Voted ..			1,84,300	1,88,200	1,86,700	1,89,682
C-(4) Contingencies—						
Non-contract Contingencies—						
Stationery			5,130		4,980	
Carriage of tents and records			8,200		8,000	
Rents, rates and taxes			2,620		2,420	
Service, postage and telegrams			28,400		26,300	
Purchase of books and periodicals			1,210		9,100	
Electric and telephone charges			975			
Medicines			3,060			
Other charges			4,105			
Total .. Voted ..			53,700	55,300	50,800	55,304
C-(5) Establishment charges recoverable from other Governments, Departments, etc.—						
(1) Amount recoverable from Raisingpur estate on account of pay of rangers, etc.			—1,600		—1,500	
(2) Fixed amount transferred to "7, Land Revenue" on account of entertainment of foresters, etc., to do revenue work of Akrani Mahal (*vide* page 56)			—3,000		—3,000	
(3) Fixed amount transferred to "8, Provincial Excise" on account of Forest Department establishment entertained in the Akrani Mahal for doing specialised excise work, (*vide* page 71) ..			—9,000		—9,000	
(4) Amount recoverable from contractors for loan of services of guards ..			—100		—100	
Total .. Voted ..			—13,700	—13,600	—13,600	—13,856
TOTAL ..			17,69,800	18,04,000	17,89,300	18,54,918
Charged ..			*2,27,600*	*2,54,000*	*2,50,100*	*2,88,238*
Voted ..			15,42,200	15,50,000	15,39,200	15,66,680

DETAILED ACCOUNT No. 10-E. FOREST. E-Charges in England.				Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
Leave salaries and deputation pay—High Commissioner for India ..			*Charged* ..	*71,680*	*62,520*	*78,460*	*53,208*
Sterling overseas pay	do.	do.	.. *Charged* ..	*35,320*	*43,720*	*50,040*	*50,810*
		Total	... *Charged* ..	*1,07,000*	*1,06,240*	*1,28,500*	*1,04,018*

11-REGISTRATION.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A. SUPERINTENDENCE	11-A	34,600	35,000	33,800	34,656
B. DISTRICT CHARGES	11-B	5,10,700	5,13,000	5,05,500	5,16,019
C. CHARGES IN ENGLAND (*a*)	..	....	5,320	21,600	17,076
D. LOSS OR GAIN BY EXCHANGE	..	....	27	....	—88
Rounding ..		—300	—347	+100	
TOTAL .. Voted ..		5,45,000	5,53,000	5,61,000	5,67,663

DETAILED ACCOUNT No. 11-A. 11-REGISTRATION. A-Superintendence.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-(1) Pay of Establishment—						
Inspectors of Registration (200—300)	5	5	15,292		15,436	
Sub-registrars (80—175)	3	3	3,739		3,420	
Clerks (25—120)	8	8	4,928		4,808	
Servants (15—19)	6	6	1,200		1,236	
Temporary establishment			200		200	
Leave Salary			841		....	
Total ..			,200	26,000	25,100	26,199
A-(2) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..			5,500		6,000	
Travelling allowance .. .. .. Ordinary ..			800		700	
Total ..			6,300	7,000	6,700	6,621
A-(3) Contingencies—						
Contract contingencies						
Carriage of records—			620		1,250	
Lighting charges			100			
Other charges			370			
Non-contract contingencies—						
Service postage and telegrams			1,004		744	
Pay of inferior servants			6		6	
Total ..			2,100	2,000	2,000	1,836
TOTAL .. Voted ..			34,600	35,000	33,800	34,656

(*a*) Stores—High Commissioner for India.

DETAILED ACCOUNT No. 11-B. Registration. B-District Charges.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Officers—						
Sub-Registrars, Bombay (270—480)	2	2	8,300		10,260	
Manager, Government Photo Registry (200—350) plus Rs. 50 personal pay		1	3,400		....	
Leave salary			1,100		2,640	
Total ..			12,800	10,000	12,900	11,582
B-(2) Pay of Establishment—						
Sub-Registrars including probationers (30—300)	194	195	2,23,643		2,35,423	
Photographers, Enlargers, Toners, Developers. etc. (15—100) ..	..	27	8,788		....	
Clerks (25—200)	166	167	93,500		97,241	
Servants (10—28)	107	113	20,394		19,521	
Temporary establishment			11,951		31,715	
Lump deduction for probable savings			—3,076		....	
Total ..			3,55,200	3,63,000	3,83,900	3,77,617
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			10,238		7,600	
House-rent and other allowances			1,262		1,400	
Commission to Sub-Registrars			2,500	..	2,600	
Total ..			14,000	13,000	11,600	14,389
B-(4) Contingencies—						
Contract contingencies :—						
Purchase of furniture			702			
Carriage of records			900			
Lighting charges			727		7,574	
Binding charges			1,009			
Other charges			4,000			
Non-contract contingencies :—						
Rents, rates and taxes			2,039		2,015	
Service postage and telegrams			91,000		77,000	
Customs duty on imported stores			....		3,800	
Pay of inferior servants			123		111	
Lighting charges			600			
Water charges			700			
Stores			20,000		6,600	
Expenditure on films			3,200			
Other non-contract contingencies			3,700			
Total ..			1,28,700	1,27,000	97,100	1,12,431
TOTAL .. Voted ..			5,10,700	5,13,000	5,05,500	5,16,019

12-CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
A–CHARGES OF COLLECTION .. .. .. Charged ..	12-A	*11,000*	*14,000*	*18,100*	*13,070*
Voted ..		1,38,500	1,25,000	1,23,200	1,04,729
B–INSPECTION OF MOTOR VEHICLES .. .. Charged ..	12-B	*4,200*	*4,000*	*3,600*	*2,774*
Voted ..		1,28,000	1,07,000	1,08,900	1,01,426
C–COMPENSATION TO LOCAL BODIES, ETC. .. Charged ..		*7,48,000*	*7,39,000*	*7,39,000*	*7,37,058*
D–OTHER CHARGES* .. .. .. Charged ..		*9,57,000*	*10,01,000*	*8,15,100*	*9,12,916*
E–CHARGES IN ENGLAND .. .. .. Charged ..	12-E	*4,320*	*18,080*	*2,200*	*2,959*
Voted ..		3,080	7,360	9,400	4,667
F–LOSS OR GAIN BY EXCHANGE .. .. Charged ..		....	*95*		*—15*
Voted ..		....	39		—24
For rounding .. .. .. Charged ..		*+480*	*—175*	....	....
Voted ..		+420	—399	+500	....
TOTAL ..		19,95,000	20,15,000	18,20,000	18,79,560
Charged ..		*17,25,000*	*17,76,000*	*15,78,000*	*16,68,762*
Voted ..		2,70,000	2,39,000	2,42,000	2,10,798

DETAILED ACCOUNT No. 12-A.
CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.
A-Charges of Collection.

	Strength. 1938–39.	Strength. 1939–40.			
(a) BOMBAY CITY.					
A-(a) (1) Pay of Officers—					
Deputy Commissioner (*650—50—1,350+S.P. 200 + Selection grade pay Rs. 100*) .. .. *Charged* ..	*1*	*1*	*14,100*	*19,800*	
Inspector (300—10—400) .. .. Voted ..	1	1	4,800	4,800	
Total .. Charged ..			*14,100*	*16,000*	*19,800*	*13,212*
Voted ..			4,800	11,000	4,800	4,782
A-(a) (2) Pay of Establishment—					
Temporary establishment			44,900	43,000	43,200	37,818
A-(a) (3) Allowances, Honoraria, etc.—					
Travelling allowance .. fixed .. Charged ..			*1,800*		*2,400*	
Voted ..			600		600	
ordinary .. Charged ..			*1,000*		*1,900*	
Voted ..			500		900	
House-rent and other allowances .. .. Charged ..			....		....	
Voted ..			800		800	
Total .. Charged ..			*2,800*	*4,000*	*4,300*	*4,481*
Voted ..			1,900	2,000	2,300	739
Total—carried over .. Charged ..			*16,900*	*20,000*	*24,100*	*17,693*
Voted ..			51,600	56,000	50,300	43,339

*Represents "Transfers to the Provincial Road Fund" (page 48).

DETAILED ACCOUNT No. 12-A. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. A-Charges of Collection—concld.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..	*16,900*	*20,000*	*24,100*	*17,693*
Brought forward .. Voted ..	51,600	56,000	50,300	43,339
A-(a) (4) Contingencies—				
Contract contingencies—				
Telephone charges	530			
Advertisement charges	1,000			
Repairs to and purchase of furniture	890		2,425	
Miscellaneous office expenditure	1,050			
Books and periodicals	30			
Non-contract contingencies—				
Maintenance of weighbridge	270			
Service postage and telegrams	3,700		3,710	
Other charges	30			
Supplies and services	300		265	
Total .. Voted ..	7,800	14,000	6,400	14,275
A-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Portion transferred from the minor head "B-Inspection of Motor Vehicles" (page 85) .. .. .. Voted ..	+1,300	+3,000	+2,600	+2,054
Deduct—Portion chargeable to the minor head "B-Inspection of Motor Vehicles" (page 85) .. .. .. *Charged* ..	*—4,200*	*—4,000*	*—3,600*	*—2,774*
Voted ..	—400	....	....	....
Deduct—Portion chargeable to the major head "29-Police" (page 165) .. .. *Charged* ..	*—1,700*	*—2,000*	*—2,400*	*—1,849*
Total .. *Charged* ..	*—5,900*	*—6,000*	*—6,000*	*—4,623*
Total .. Voted ..	+900	+3,000	+2,600	+2,054
TOTAL (a) .. *Charged* ..	*11,000*	*14,000*	*18,100*	*13,070*
TOTAL (a) .. Voted ..	60,300	73,000	59,300	59,668
(*b*) PRESIDENCY PROPER.				
A-(b) (1) Pay of Establishment—Temporary establishment	41,000	36,000	41,000	35,405
A-(b) (2) Allowances, Honoraria, etc.—				
Travelling allowance .. fixed	888		888	
Travelling allowance .. ordinary	2,000		7,735	
House-rent and other allowances	7,312		7,077	
Total ..	10,200	9,000	15,700	5,693
A-(b) (3) Contingencies—				
Non-contract contingencies—				
Purchase of weighbridge and hire of weighbridges belonging to Railways, Municipalities, etc.	20,500		....	
Water supply	36			
Clothing charges	930		2,300	
Other charges	1,634			
Total ..	23,100	2,000	2,300	225
A-(b) (4) Establishment charges payable to other Governments, Departments, etc.—				
Add—Amount transferred from "29-Police" (page 179) .. Voted ..	3,900	5,000	4,900	3,738
TOTAL (b) .. Voted ..	78,200	52,000	63,900	45,061
GRAND TOTAL .. *Charged* ..	*11,000*	*14,000*	*18,100*	*13,070*
GRAND TOTAL .. Voted ..	1,38,500	1,25,000	1,23,200	1,04,729

DETAILED ACCOUNT No. 12-B. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. B-Inspection of Motor Vehicles.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
(*a*) BOMBAY CITY.						
B-(a) (1) Pay of Officers—						
Superintendent (500—50—800+S. P. 150)	1	1	11,400		11,400	
Inspectors (300—10—400) (S. P. 100 for 1)	7	7	33,700		33,300	
Total .. Voted ..			45,100	41,000	44,700	39,023
B-(a) (2) Pay of Establishment—						
Clerks (50—275)	21	21	25,532		24,564	
Constables (30-36)	4	4	1,668		1,668	
Temporary establishment			4,700		4,368	
Total .. Voted ..			31,900	31,000	30,600	28,267
B-(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..			5,700		5,700	
Travelling allowance .. .. .. Ordinary ..			2,200		1,700	
House-rent and other allowances			1,300		1,300	
Total .. Voted ..			9,200	8,000	8,700	9,141
B-(a) (4) Contingencies—						
Contract contingencies—						
Telephone charges			280			
Advertisement charges			400			
Repairs to and purchase of furniture			200		2,430	
Other charges			2,000			
Books and periodicals			120			
Non-contract contingencies—						
Rents, rates and taxes			4,320			
Service postage and telegrams			3,920			
Carriage of furniture			30		7,530	
Other charges			50			
Supplies and Services—						
Clothing charges			111			
Cost of number plates			12,369		9,740	
Total .. Voted ..			23,800	22,000	19,700	23,170
B-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Portion transferred from the minor head "A-Charges of Collection" (page 84) .. *Charged* ..			+*4,200*	+*4,000*	+*3,600*	+*2,774*
Add—Portion transferred from the minor head "A-Charges of Collection" (page 84) .. Voted ..			+400	....	....	....
Deduct—Portion chargeable to the minor head "A-Charges of collection" (page 84) .. .. Voted ..			—1,300	—3,000	—2,600	—2,054
Deduct—Portion chargeable to the major head "29-Police" (pages 165, 167 and 168) .. .. Voted ..			—2,600	—3,000	—2,600	—2,054
Deduct—Receipts retained to meet charges .. Voted ..			....	—9,000	—9,500	—14,609
Total .. *Charged* ..			+*4,200*	+*4,000*	+*3,600*	+*2,774*
Total .. Voted ..			—3,500	—15,000	—14,700	—18,717
TOTAL (*a*) .. Carried over .. *Charged* ..			*4,200*	*4,000*	*3,600*	*2,774*
TOTAL (*a*) .. Carried over .. Voted ..			1,06,500	87,000	89,000	80,884

DETAILED ACCOUNT No. 12-B—*concld.* CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—*concld.* B-Inspection of Motor Vehicles—concld.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward { *Charged* ..	*4,200*	*4,000*	*3,600*	*2,774*
Brought forward { Voted ..	1,06,500	87,000	89,000	80,884
(*b*) PRESIDENCY PROPER.				
B-(b) (1) Pay of Establishment—				
Clerk 1 (25—75)	665	....	660	....
Temporary establishment	535	....	540	....
Total	1,200	1,000	1,200	1,082
B-(b) (2) Allowances, Honoraria, etc.	100	....	100	....
B-(b) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous	7,000	7,000	6,900	7,138
B-(b) (4) Establishment charges payable to other Governments, Departments, etc.—				
Add—Amount transferred from the major head "29-Police" (page 179)	+13,200	+12,000	+11,700	+12,322
TOTAL (*b*) .. Voted ..	21,500	20,000	19,900	20,542
GRAND TOTAL ..	1,32,200	1,11,000	1,12,500	1,04,200
Charged ..	*4,200*	*4,000*	*3,600*	*2,774*
Voted ..	1,28,000	1,07,000	1,08,900	1,01,426
DETAILED ACCOUNT No. 12-E. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. E-Charges in England.				
E-1 Leave and deputation salaries—High Commissioner for India .. { *Charged* ..	....	*15,480*	....	....
E-1 Leave and deputation salaries—High Commissioner for India .. { Voted ..	3,080	7,360	9,400	4,613
E-2 Sterling overseas pay—High Commissioner for India .. .. *Charged* ..	*4,320*	*2,600*	*2,200*	*2,959*
E-3 Other charges—High Commissioner for India .. .. Voted ..	....	....	....	54
TOTAL ..	7,400	25,440	11,600	7,626
Charged ..	*4,320*	*18,080*	*2,200*	*2,959*
Voted ..	3,080	7,360	9,400	4,667

13-OTHER TAXES AND DUTIES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-COLLECTION CHARGES—					
Entertainment Tax	13-A-1	18,400	18,000	18,200	17,900
Betting Tax	13-A-2	7,300	8,000	6,100	6,062
B-CHARGES UNDER THE ELECTRICITY ACTS	13-B	17,500	14,000	13,700	13,671
C-CHARGES IN CONNECTION WITH TOBACCO DUTIES	13-C	11,05,700	13,36,000	12,01,100	17,67,798
For rounding		+100	....	—100	....
TOTAL .. Voted ..		11,,49,000	13,76,000	12,39,000	18,05,431

DETAILED ACCOUNT No. 13-A-1.
OTHER TAXES AND DUTIES.
A-Collection charges.
Entertainment Tax.

	Strength. 1938-39.	Strength. 1939-40.			
A-1 (1) Pay of Officers—Supervisor (500—650)	1	1	7,200	7,000	6,900	6,575
A-1-(2) Pay of Establishment—						
Clerks (25—160) and special pay	5	5	8,170		8,380	
Servants (20)	3	3	830		720	
Temporary establishment			....		....	
Total ..			9,000	9,000	9,100	8,774
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,400		1,340	
House-rent and other allowances			....		60	
Total ..			1,400	1,200	1,400	1,590
A-1 (4) Contingencies—						
Contract contingencies			90		90	
Non-contract contingencies—						
Cost of entertainment duty stamps			635		630	
Other items			75		80	
Total ..			800	800	800	961
TOTAL ..			18,400	18,000	18,200	17,900

DETAILED ACCOUNT No. 13-A-2.
OTHER TAXES AND DUTIES.
A-Collection Charges.
Betting Tax.

A-2 (1) Pay of Establishment—Special pay	100	100	100	62
A-2 (2) Contingencies—				
Fees to be paid to Royal Western India Turf Club for collecting betting tax ..	7,200	7,900	6,000	6,000
TOTAL ..	7,300	8,000	6,100	6,062

DETAILED ACCOUNT No. 13-B.
OTHER TAXES AND DUTIES.
B-Charges under the Electricity Acts.

B-(1) Pay of Establishment—Temporary establishment (Bombay City)	2,400	2,500	2,200	2,160
B-(2) Allowances, Honoraria, etc.—Travelling allowance (fixed) (Bombay City) ..	400	300	300	290
B-(3) Contingencies—Collection charges (for the whole of the province) ..	14,700	11,200	11,200	11,221
TOTAL .. Voted ..	17,500	14,000	13,700	13,671

DETAILED ACCOUNT No. 13-C. OTHER TAXES AND DUTIES. C-Charges in connection with Tobacco Duties.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
(*a*) BOMBAY CITY.			Rs.	Rs.	Rs.	Rs.
C-(a) (1) Pay of Officers—Special pay to the superintendent (120) ..			1,400	1,500	1,800	1,800
C-(a) (2) Pay of Establishment—						
Clerks and hoistman (60—160 and special pay 40)	7	8	11,200		10,410	
Servants (20—43)	125	121	31,120		32,000	
Probable savings			—220		—1,410	
Total ..			42,100	47,000	41,000	42,359
C-(a) (3) Allowances, Honoraria, etc.—						
Rewards			500		480	
House-rent and other allowances			4,250		5,090	
Travelling allowance (ordinary)			350		330	
Total ..			5,100	6,500	5,900	5,303
C-(a) (4) Contingencies—						
Non-contract contingencies—						
Electric charges			750			
Telephone charges			300			
Service postage and telegrams			152		26,780	
Rents, rates and taxes			31,312			
Pay of inferior servants			36			
Supplies and Services—						
Clothing charges			600		1,120	
Other charges			950			
Rewards			400		300	
Total ..			34,500	35,000	28,200	28,846
C-(a) (5) Grants-in-aid, Contributions, Donations, etc.—						
Grant from the Tobacco Duty (Town of Bombay) Amendment Act, 1932, to the Bombay Municipality			9,88,000	12,00,000	10,90,100	16,57,000
C-(a) (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Cost of inspector's staff from "8, Provincial Excise" (*vide* page 69) ..			26,700		+26,700	
Deduct—Contribution from the Zenith and Golden Tobacco Companies ..			....		—1,300	
Total ..			26,700	26,000	25,400	25,404
TOTAL (*a*) .. Voted ..			10,97,800	13,16,000	11,92,400	17,60,712
(*b*) DISTRICTS.						
C-(b) (1) Pay of Establishment—Temporary establishment			6,400	14,000	7,100	5,588
C-(b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			280		200	
House-rent and other allowances			1,000		....	
Rewards			20		1,000	
Total ..			1,300	3,500	1,200	1,243
C-(b) (3) Contingencies—Rewards			200	2,500	400	255
TOTAL (*b*) .. Voted ..			7,900	20,000	8,700	7,086
GRAND TOTAL .. Voted ..			11,05,700	13,36,000	12,01,100	17,67,798

17-INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts 1937–38.
IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
nterest on capital outlay on Irrigation Works	*41,75,000*	*41,69,000*	*41,78,000*	*41,62,105*
TOTAL .. *Charged* ..	*41,75,000*	*41,69,000*	*41,78,000*	*41,62,105*

18-OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
I—Works	....	.....	....	—3,988
I—Extensions and improvements	26,200	27,600	28,500	32,427
II—Maintenance and repairs	1,97,000	1,92,600	2,02,600	1,98,657
III—Establishment—				
A—Ordinary *Charged*	*8,700*	*11,200*	*11,200*	*13,920*
A—Ordinary Voted	40,000	44,900	44,900	60,846
B—Special *Charged*	....	.....	....	....
B—Special Voted	30,000	33,000	45,000	37,275
C—Pensionary charges *Charged*	*800*	*900*	*900*	*1,218*
C—Pensionary charges Voted	3,500	3,600	3,600	5,324
D—Collection charges in the Civil Department in respect of direct receipts Voted	2,000	....	....	....
IV—Tools and plant	3,400	3,200	3,200	3,124
VI—Suspense	....	.....	....	....
VII—*Deduct*—English cost of stores	....	.....	....	....
VIII—Loss or gain by exchange	....	.....	....	....
IX—Charges in England—				
Establishment	....	.....	....	....
Stores for India	....	.....	....	....
Total	3,11,500	3,17,000	3,39,900	3,48,803
Charged	*9,500*	*12,100*	*12,100*	*15,138*
Voted	3,02,000	3,04,900	3,27,800	3,33,665
(2) Miscellaneous Expenditure.				
III—Establishment—				
A—Ordinary *Charged*	*100*	*900*	*900*	*11*
A—Ordinary Voted	600	3,500	3,500	46
B—Special *Charged*	....	*3,400*	....	*1,473*
B—Special Voted	....	8,000	500	3,612
C—Pensionary charges *Charged*	....	*100*	*100*	*1*
C—Pensionary charges Voted	150	200	200	4
IV—Tools and plant	100	300	300	4
V—Other charges	2,800	17,550	17,550	241
V-A—Grants-in-aid	2,750*	2,750	2,750	2,750
VI—Suspense	....	.....	....	....
VII—*Deduct*—English cost of stores	....	.....	....	....
VIII—Loss or gain by exchange	....	.....	....	....
IX—Charges in England—				
Establishment	....	.....	....	....
Stores for India	....	.....	....	....
Total	6,500	36,700	25,800	8,142
Charged	*100*	*4,400*	*1,000*	*1,485*
Voted	6,400	32,300	24,800	6,657

* Annual contribution of the Government of Bombay towards the cost of the Central Bureau of Information for Irrigation in India.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
		Rs.	Rs.	Rs.	Rs.
TOTAL, A—IRRIGATION WORKS, (1) AND (2)—*concld.*					
I—Works	....	....	....	....	—3,988
I—Extensions and improvements	18-A-I	26,200	27,600	28,500	32,427
II—Maintenance and repairs	18-A-II	1,97,000	1,92,600	2,02,600	1,98,657
III—Establishment—					
A—Ordinary—*Charged*	....	*8,800**	*12,100*	*12,100*	*13,931*
A—Ordinary—Voted	....	40,600	48,400	48,400	60,892
B—Special—*Charged*	....	....	*3,400*	....	1,473
B—Special—Voted	18-A-IIIB	30,000	41,000	45,500	40,887
C—Pensionary charges—*Charged*	....	*800*	*1,000*	*1,000*	*1,219*
C—Pensionary charges—Voted	....	3,650	3,800	3,800	5,328
D—Collection charges in the Civil Department in respect of direct receipts transferred from "25, General Administration", *vide* page 121		2,000	....	....	....
IV—Tools and plant	....	3,500	3,500	3,500	3,128
V—Other charges	18-A-V	2,800	17,550	17,550	241
V-A—Grants-in-aid	....	2,750	2,750	2,750	2,750
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding—Voted		—100			
Total		3,18,000	3,53,700	3,65,700.	3,56,945
Charged		*9,600*	*16,500*	*13,100*	*16,623*
Voted		3,08,400	3,37,200	3,52,600	3,40,322
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
(1) Works for which neither Capital nor Revenue Accounts are kept.					
I—Works		1,900	....	....	....
I—Extensions and improvements	18-B-I	....	....	....	....
II—Maintenance and repairs	18-B-II	28,000	34,000	39,000	38,696
III—Establishment—					
A—Ordinary—*Charged*		*1,200**	*1,900*	*1,900*	*1,915*
A—Ordinary—Voted		5,400	7,600	7,600	7,941
B—Special—Voted		....	....	....	....
C—Pensionary charges—*Charged*		*100*	*200*	*200*	*168*
C—Pensionary charges—Voted		500	600	600	695
IV—Tools and plant		500	500	500	432
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding—*Charged*		*+100*	*—200*	*—200*	....
Rounding—Voted		+300	—300	—300	....
Total B—Navigation, etc.		38,000	44,300	49,300	49,847
Charged		*1,400*	*1,900*	*1,900*	*2,083*
Voted		36,600	42,400	47,400	47,764
TOTAL—PUBLIC WORKS		3,56,000	3,98,000	4,15,000	4,06,792
Charged		*11,000*	*18,400*	*15,000*	*18,706*
Voted		3,45,000	3,79,600	4,00,000	3,88,086
Deduct—Amount financed from Famine Relief Fund—*Charged*		....	....	....	....
Deduct—Amount financed from Famine Relief Fund—Voted		—2,16,000	....	....	....
Net amount charged to ordinary revenues—Public Works—*Charged*		*11,000*	*18,400*	*15,000*	*18,706*
Net amount charged to ordinary revenues—Public Works—Voted		1,29,000	3,79,600	4,00,000	3,88,086

* For the purposes of Appropriation Accounts these charges will be watched under the head "50, Civil Works," *vide* footnote on page 317.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
CIVIL.					
A—Irrigation Works.					
Works for which neither Capital nor Revenue Accounts are kept.					
A-Maintenance and Repairs—					
Grants for repairs to Minor Irrigation Works in the charge of the Revenue Department—					
Northern Division		15,000	20,400	11,000	20,233
Southern Division		15,000		320	
Central Division		10,000		9,000	
B-Works—					
New works and works in progress		....	7,50,000	12,50,000	7,45,780
Repairs		3,09,724	3,07,800	3,57,850	16,784
Establishment, pensionary and tools and plant charges debited *pro-rata*. *Charged*		*41,000*	*76,000*	*76,000*	*4,025*
Establishment, pensionary and tools and plant charges debited *pro-rata*. Voted		2,04,000	3,31,500	3,31,500	33,947
C-Establishment—					
Special survey establishment		276	300	276	....
Grants-in-aid		....	....	....	19,540
D-Special Development Programme—					
New works and works in progress		7,46,300	....	....	....
Pay of officers (temporary)		1,500	....	....	....
Pay of temporary establishment		1,200	....	....	....
Travelling allowance		800	....	....	....
Contingencies		200	....	....	....
Rounding *Charged*		....	....	....	....
Rounding Voted		....	....	+54	....
TOTAL—CIVIL		13,45,000	14,86,000	20,36,000	8,40,309
Charged		*41,000*	*76,000*	*76,000*	*4,025*
Voted		13,04,000	14,10,000	19,60,000	8,36,284
Deduct—Amounts financed from Famine Relief Fund *Charged*		....	....	....	....
Deduct—Amounts financed from Famine Relief Fund Voted		....	....	....	....
Net amount charged to ordinary revenue—Civil *Charged*		*41,000*	*76,000*	*76,000*	*4,025*
Net amount charged to ordinary revenue—Civil Voted		13,04,000	14,10,000	19,60,000	8,36,284
GRAND TOTAL, PUBLIC WORKS AND CIVIL		14,85,000	18,84,000	24,51,000	12,47,101
Charged		*52,000*	*94,400*	*91,000*	*22,731*
Voted		14,33,000	17,89,600	23,60,000	12,24,370

DETAILED ACCOUNT No. 18-A-I. Extensions and Improvements.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
New Works.						
Provision of a culvert on the Bhayala feeder near Kocharia, taluka Dholka—Ahmedabad Division—Northern Circle.	2,223	....	2,200			
Construction of a branch canal at chainage 61·00 of the main canal of the Ranasar bund at Muliad, taluka Thasra—Kaira and Panch Mahals Division—Northern Circle ..	1,241	....	1,240			
Works in Progress.						
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Ahmedabad Division in the Northern Circle	.....	.....	3,000			
Improvements to bandharas in the Nasik Irrigation Division, Deccan Irrigation Circle	.....	.....	1,500			
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Dharwar Division, Southern Circle	.....	.....	3,700			
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Belgaum Division, Southern Circle	.....	.....	2,300			
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Kanara Division, Southern Circle	.....	.....	3,000			
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Kaira and Panch Mahals Division—Northern Circle ..	....	....	2,200			
Improvements to the Gam Tank at Bajarwada, taluka Jalod—Kaira and Panch Mahals Division—Northern Circle	....	....	600			
Discretionary grant.						
Northern Circle	.....	.....	2,460			
Deccan Irrigation Circle...	.....	.....	2,000			
Central Circle	.....	.....	1,000			
Southern Circle	.....	.....	1,000			
Total ...	.....	.....	26,200	27,600	28,500	28,439
DETAILED ACCOUNT No. 18-A-II. Maintenance and Repairs.						
Northern Circle	.....	.....	67,000			
Central Circle	.....	.....	7,050			
Deccan Irrigation Circle	.....	.....	52,950			
Southern Circle	.....	.....	70,000			
Total ..	....	....	1,97,000	1,92,600	2,02,600	1,98,657
DETAILED ACCOUNT No. 18-A-V. Works—Other Charges.						
New Works.						
Survey for the determination of direct and indirect benefits from irrigation works	6,000	....	2,500			
Works in Progress.						
Maintaining rain and river gauges in the Central Circle ...	....	....	250			
" " " Southern Circle ...	....	....	50			
Total ...	....	....	2,800	17,550	17,550	241
DETAILED ACCOUNT No. 18-B-I. New Works.						
Construction of a wooden culvert in the Samadpora Kadodra Channel—Surat and Broach Division—Northern Circle ..	1,937	....	1,900			
DETAILED ACCOUNT No. 18-B-II. Maintenance and Repairs.						
Northern Circle			22,000			
Deccan Irrigation Circle			6,000			
Total ...			28,000	34,000	39,000	38,696

DETAILED ACCOUNT No. 18-A-III-B. Establishment.		Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	1937–38.
		Rs.	Rs.	Rs.	Rs.
(1) Works for which neither capital nor Revenue Accounts are kept.					
VI.—SPECIAL SURVEYS.					
Deccan Irrigation Circle.					
(b) Pay of Establishment—					
Temporary establishment	Voted ...	20,100	23,200	33,400	27,611
(c) Allowances, etc.—					
Travelling allowance	Voted ...	1,300	1,200	1,700	1,451
Probable savings	...				
Total, Deccan Irrigation Circle—Voted	...	21,400	24,400	35,100	29,062
Total—VI-Special Surveys—Voted	...	21,400	24,400	35,100	29,062
VII.—REVENUE ESTABLISHMENT.					
Deccan Irrigation Circle.					
(b) Pay of Establishment—					
Temporary establishment	Voted ...	6,300	6,200	7,500	6,263
(c) Allowances, etc.—					
Travelling allowance	Voted ...	500	700	700	579
Total—Deccan Irrigation Circle—Voted	...	6,800	6,900	8,200	6,842
Central Circle.					
(b) Pay of Establishment—					
Temporary establishment	Voted ...	1,700	1,600	1,600	1,268
(c) Allowances, etc.—					
Travelling allowance	Voted ...	100	100	100	103
Total—Central Circle—Voted	...	1,800	1,700	1,700	1,371
Total—VII-RevenueEstablishment—Voted	...	8,600	8,600	9,900	8,213
(2) Miscellaneous Expenditure.					
(a) Pay of Officers—					
Executive Engineer	*Charged* ..	....		....	*952*
Assistant Engineer	Voted ..	....		....	633
(b) Pay of Establishment—					
Temporary establishment	Voted ..	....		....	782
(c) Allowances, etc.—					
Travelling allowance to members of the Deccan Irrigation Advisory Committee	Voted ..	....		500	....
Other travelling allowance, etc.	*Charged* ..	....		....	*522*
	Voted ..	....		....	2,049
(d) Contingencies—					
Non-contract contingencies	Voted ..	....		....	147
Total—(2) Miscellaneous Expenditure	..	....	10,900	....	5,085
	Charged ..	....	3,400	....	1,474
	Voted ..	....	7,500	....	3,611
Collection charges in the Civil Department in respect of direct receipts transferred from "25, General Administration" ..	Voted ..	2,000	....	....	....
Grand Total	..	....	44,400	45,500	42,360
	Charged ..	....	3,400	....	*1,474*
	Voted ..	32,000	41,000	45,500	40,886

18-(1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works)	2,16,000	....	....	....
Do. (Civil)	....	....	....	....
TOTAL ...	2,16,000	....	....	....
Charged ...	....	....	.....	.....
Voted ...	2,16,000	.....	.....	.....
19-CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
A. FINANCED FROM FAMINE RELIEF FUND ...	.....	....	....	....
B. FINANCED FROM ORDINARY REVENUES— *Charged* ..	....	....	....	*1*
B. FINANCED FROM ORDINARY REVENUES— Voted ...	1,000	1,000	1,000	25
TOTAL—Voted ...	1,000*	1,000	1,000	26

* This corresponds with the deduct entry made at page 375.

22, INTERIEST ON DEBT AND OTHER OBLIGATIONS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A-Interest on Ordinary Debt—				
(i) Rupee Debt—				
1-Interest on Permanent Loans	....	....	....	....
2-Discount on Loans	....	....	....	....
3-Floating Loans—				
Discount on Treasury Bills	*22,000*	....	*50,000*	....
Interest on other Floating Loans	*4,000*	*2,000*	....	....
4-Other Items—				
Interest on Expired Loans	....	*8,000*	....	*10,745*
Management of Debt				
Brokerage, Commission, etc.				
Miscellaneous—Advertisement charges, etc.				
5-Interest on loans taken from the Central Government—				
Consolidated Debt	*99,01,000*	*99,77,000*	*99,77,000*	*83,71,921*
Presidency Corporations	*49,08,000*	*51,25,000*	*51,25,000*	*53,20,711*
TOTAL, A-Interest on the Ordinary Debt	*1,48,35,000*	*1,51,12,000*	*1,51,52,000*	*1,37,03,377*
B-Interest on Unfunded Debt—				
Special Loans—				
Endowments for Charitable and Educational Institutions—				
(1) Educational Funds	*13,000*	*13,000*	....	....
(2) Charitable Funds	*32,000*	*32,000*	....	....
TOTAL	*45,000*	*45,000*	....	....
State Provident Funds—				
Interest on General Provident Fund	*12,86,000*	*12,83,000*	*12,93,000*	*12,05,937*
Interest on I.C.S. Provident Fund	*70,000*	*66,000*	*81,000*	*70,881*
Interest on I.C.S. (Non-European Members) Provident Fund	*7,000*	*7,000*	*7,000*	*6,095*
Interest on Contributory Provident Fund	*30,000*	*27,000*	*28,000*	*28,277*
Interest on other miscellaneous Provident Funds—				
Civil Engineers' Provident Fund	*3,000*	*4,000*	*4,000*	*6,629*
Special Deposit Accounts—				
Interest on Cemetery Endowment Fund	....	....	....	*18*
TOTAL	*13,96,000*	*13,87,000*	*14,13,000*	*13,17,837*
TOTAL, B-Interest on Unfunded Debt	*14,41,000*	*14,32,000*	*14,13,000*	*13,17,837*
C-Interest on Other Obligations—				
Other items—				
Interest on Charitable and other Funds—				
(1) Educational Funds	.... *	....	*13,000*	*13,203*
(2) Charitable Funds	....	....	*32,000*	*32,150*
Miscellaneous	....	....	....	*89*
TOTAL, C-Interest on Other Obligations	....	....	*45,000*	*45,442*
D-Transfers—				
Deduct—				
Interest transferred to Commercial Departments—				
(*i*) "17—Interest on works for which capital accounts are kept"	*—41,75,000*	*—41,69,000*	*—41,78,000*	*—41,62,105*
(*ii*) Commercial undertakings—Dapuri Workshops	*—6,000*	*—6,000*	*—9,000*	*—5,866*
Interest transferred to "10—Forest"	*—33,000*	*—33,000*	*—33,000*	*—33,338*
Interest portion of equated payments on account of commuted value of pensions	*—3,87,000*	*—3,78,000*	*—3,82,000*	*—3,60,835*
TOTAL, D-Transfers—*Deduct*	*—46,01,000*	*—45,86,000*	*—46,02,000*	*—45,62,144*
GRAND TOTAL—*Charged*	*1,16,75,000*	*1,19,58,000*	*1,20,08,000*	*1,05,04,512*

* In the Revised Estimates for 1938-39 and the Budget Estimates for 1939-40 provision for interest on these endowments has been made under the minor head—"B-Interest on Unfunded Debt—Special Loans".

23-Appropriation for Reduction or Avoidance of Debt.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A-Other Appropriations—				
Repayment of the consolidated debt	*17,37,000*	*16,61,000*	*16,61,000*	*32,60,031*
B-Transfers—Deduct—				
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	*—4,44,000*	*—4,29,000*	*—4,29,000*	*—6,41,740*
(ii) Principal portion of equated instalment for repayment of the commuted value of pensions	*—6,07,000*	*—5,80,000*	*—5,80,000*	*—5,54,718*
(iii) Repayment of expenditure on payments to retrenched personnel ..	....	*—24,000*	*—20,000*	*—52,332*
Total—*Charged* ..	*6,86,000*	*6,28,000*	*6,32,000*	*20,11,241*

25-GENERAL ADMINISTRATION.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-HEADS OF PROVINCES.					
A-Salary of the Governor .. .. .. *Charged* ..		*1,20,000*	*1,20,000*	*1,20,000*	*1,20,000*
B-Sumptuary allowance of the Governor .. *Charged* ..		*25,000*	*25,000*	*25,000*	*25,000*
C-Staff and household of the Governor .. *Charged* ..	25-AC	*4,26,000*	*4,26,000*	*4,32,700*	*4,42,118*
D-Secretarial Staff of the Governor .. .. *Charged* ..	25-AD	*97,900*	*1,02,000*	*1,01,300*	*90,223*
E-Expenditure from contract allowance .. *Charged* ..		*1,08,000*	*1,08,000*	*1,08,000*	*1,08,000*
F-Tour expenses .. .. *Charged* ..	25-AF	*92,200*	*92,000*	*92,200*	*83,752*
G-Ministers .. .. *Charged* ..	25-AG	*63,600*	*68,000*	*66,400*	*1,25,937*
Voted ..		95,100	97,000	91,700	84,866
Total ..		10,27,800	10,38,000	10,37,300	10,79,896
TOTAL .. *Charged* ..		*9,32,700*	*9,41,000*	*9,45,600*	*9,95,030*
Voted ..		95,100	97,000	91,700	84,866
B-LEGISLATIVE BODIES.					
H-Provincial Legislative Assembly .. .. Voted ..	25-BH	3,38,800	2,95,000	3,15,600	2,53,490
I-Provincial Legislative Council .. .. Voted ..	25-BI	65,200	70,000	67,800	44,625
J-Elections for Legislatures .. Voted ..	25-BJ	1,000	1,000	5,000	24,867
TOTAL .. Voted ..		4,05,000	3,66,000	3,88,400	3,22,982
C-SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.					
K-Civil secretariat .. .. *Charged* ..	25-CK	*2,97,500*	*2,89,000*	*3,08,300*	*2,98,545*
Voted ..		12,73,000	12,78,000	12,47,100	12,55,894
L-Public Service Commission .. .. .. *Charged* ..	25-CL	*1,01,700*	*1,01,000*	*96,200*	*85,607*
M-Director of Land Records .. .. *Charged* ..	25-CM	*28,600*	*26,000*	*20,000*	*19,160*
Voted ..		14,200	14,000	14,300	13,915
N-Local fund audit establishment .. *Charged* ..	25-CN	....	....	....	*8,389*
Voted ..		2,19,300	2,02,000	2,03,800	1,96,388
TOTAL ..		19,34,300	19,10,000	18,89,700	18,77,898
TOTAL .. *Charged* ..		*4,27,800*	*4,16,000*	*4,24,500*	*4,11,701*
Voted ..		15,06,500	14,94,000	14,65,200	14,66,197

25-GENERAL ADMINISTRATION—contd.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
D-COMMISSIONERS.						
O-Commissioners	*Charged* ..	25-DO	*1,30,900*	*1,70,000*	*1,48,060*	*1,44,795*
	Voted ..		1,60,000	1,55,000	1,52,600	1,67,799
E-DISTRICT ADMINISTRATION.						
P. Q. R.—District Administration	*Charged* ..	25-EP QR	*1,67,000*	*1,23,000*	*1,70,300*	*4,67,522*
	Voted ..		36,33,800	37,71,000	36,24,900	58,19,044
G-MISCELLANEOUS.						
S-Discretionary grants by heads of provinces, etc.	Voted ..	25-GS	25,000	25,000	25,000	25,000
T-Miscellaneous	*Charged* ..	25-GT	....	....	....	*560*
U-Expenditure from Rural Reconstruction Grants	Voted ..	25-GU	2,12,000	2,47,000	2,46,200	....
TOTAL ..	*Charged* ..		....	....	....	*560*
	Voted ..		2,37,000	2,72,000	2,71,200	25,000
H-CHARGES IN ENGLAND.						
H.A.—Secretary of State for India	*Charged* ..	25-HAU	*800*	*1,650*	....	*40,243*
	Voted ..		7,700	8,700	7,390	6,472
H.B.—High Commissioner for India	*Charged* ..	25-HBV	*2,65,800*	*2,51,400*	*2,55,440*	*2,15,322*
	Voted ..		1,17,800	1,08,160	1,04,200	1,20,883
TOTAL ..			3,92,100	3,69,910	3,67,030	3,82,920
TOTAL ..	*Charged* ..		*2,66,600*	*2,53,050*	*2,55,440*	*2,55,565*
	Voted ..		1,25,500	1,16,860	1,11,590	1,27,355
Rounding ..	*Charged* ..		....	+950	*+160*	....
	Voted ..		+100	+140	+410	....
GRAND TOTAL ..	*Charged* ..		*19,25,000*	*19,04,000*	*19,44,000*	*22,75,173*
	Voted ..		61,63,000	62,72,000	61,06,000	80,13,243
GRAND TOTAL ..			80,88,000	81,76,000	80,50,000	1,02,88,416

DETAILED ACCOUNT No. 25 A. C. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
C—Staff and Household of the Governor.						
SUMMARY.						
C-1 Military Secretary			*1,34,300*	*1,35,000*	*1,36,000*	*1,58,445*
C-2 Band Establishment			*44,200*	*40,000*	*45,000*	*36,283*
C-3 Body Guard Establishment			*78,000*	*78,000*	*77,000*	*76,460*
C-4 Medical Establishment			*24,900*	*25,000*	*25,100*	*23,343*
C-5 Furnishing of Official Residences			*44,700*	*50,000*	*49,700*	*47,778*
C-6 Maintenance of Government House and upkeep of gardens ..			*99,900*	*98,000*	*99,900*	*99,809*
TOTAL—Staff and Household of the Governor .. *Charged* ..			*4,26,000*	*4,26,000*	*4,32,700*	*4,42,118*
C—Staff and Household of the Governor.						
C-1 Military Secretary						
C-1 (1) Pay of Officers—						
Military Secretary (1,465) + marriage allowance (65)	*1*	*1*	*18,360*		*18,360*	
Aides-de-Camp	*5*	*5*	*41,540*		*43,640*	
TOTAL .. *Charged* ..			*59,900*	*61,000*	*62,000*	*54,367*
C-1 (2) Pay of Establishment—						
Superintendent (550)	*1*	*1*	*6,600*		*6,600*	
Clerks (40—400)	*10*	*10*	*22,140*		*21,732*	
Servants (22—36)	*40*	*40*	*12,760*		*11,968*	
Probable savings			....		*—600*	
TOTAL .. *Charged* ..			*41,500*	*41,000*	*39,700*	*39,454*
C-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance			*4,500*		*4,500*	
House-rent and other allowances			*11,400*		*12,300*	
TOTAL .. *Charged* ..			*15,900*	*16,000*	*16,800*	*47,434*
C-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			*2,250*		*12,300*	
Purchase of books and periodicals			*6,300*			
Maintenance of motor van			*2,750*			
Other charges			*500*			
Other supplies and services—						
Establishment for camp equipage			*4,000*		*4,000*	
TOTAL .. *Charged* ..			*15,800*	*16,000*	*16,300*	*16,265*
C-1 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*1,200*	*1,000*	*1,200*	*925*
TOTAL— Military Secretary, *Charged* ..			*1,34,300*	*1,35,000*	*1,36,000*	*1,58,445*

DETAILED ACCOUNT No. 25 A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
C-Staff and Household of the Governor.			Rs.	Rs.	Rs.	Rs.
C-2 Band Establishment.						
C-2 (1) Pay of Establishment—						
Pay of establishment	*18*	*18*	*31,766*		*31,254*	
Probable savings			*—666*		*—154*	
Total .. *Charged* ..			*31,100*	*28,000*	*31,100*	*24,628*
C-2 (2) Allowances, Honoraria, etc.—						
Travelling allowance			*1,400*		*1,400*	
House-rent and other allowances			*4,200*		*5,000*	
Total .. *Charged* ..			*5,600*	*5,000*	*6,400*	*4,604*
C-2 (3) Contingencies—						
Non-contract contingencies—						
Band contingencies			*1,500*		*4,600*	
Rations and clothing			*3,100*			
Total .. *Charged* ..			*4,600*	*4,000*	*4,600*	*4,149*
C-2 (4) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*2,900*	*3,000*	*2,900*	*2,902*
Total, Band Establishment—*Charged* ..			*44,200*	*40,000*	*45,000*	*36,283*
C-Staff and Household of the Governor.						
C-3 Body Guard Establishment.						
C-3 (1) Pay of Officers—						
Commandant, Body Guard (1,405)	*1*	*1*	*16,860*		*16,860*	
Jamadar Body Guard (95—110)+Body Guard allowance at Rs.10 each	*3*	*3*	*3,940*		*4,240*	
Total .. *Charged* ..			*20,800*	*21,000*	*21,100*	*20,982*
C-3 (2) Pay of Establishment—						
Pay of establishment (16/10 to 48) .. *Charged* ..	*78*	*79*	*36,600*	*36,000*	*35,300*	*35,356*
C-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance			*5,100*		*4,200*	
House-rent and other allowances			*7,500*		*8,400*	
Total .. *Charged* ..			*12,600*	*13,000*	*12,600*	*12,071*
C-3 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			*150*		*900*	
Railway carriage to Body Guard Establishment			*750*			
Supplies and services			*4,200*		*4,200*	
Total .. *Charged* ..			*5,100*	*5,000*	*5,100*	*5,122*
C-3 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions			*600*		*600*	
Horse and forage fund			*2,300*		*2,300*	
Total .. *Charged* ..			*2,900*	*3,000*	*2,900*	*2,929*
Total, Body Guard Establishment, *Charged* ..			*78,000*	*78,000*	*77,000*	*76,460*

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DETAILED ACCOUNT No. 25-A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-4 Medical Establishment.						
C-4 (1) Pay of Officers—						
Surgeon (750+special pay 200) .. .. *Charged* ..	*1*	*1*	*11,400*	*11,000*	*11,400*	*10,473*
C-4 (2) Pay of Establishment—						
Sub-Assistant Surgeon (60—200)	*1*	*1*	*2,232*		*2,148*	
Compounders, etc. (30—90)	*2*	*2*	*2,108*		*2,040*	
Servants—1 (28), 1 (29)	*2*	*2*	*660*		*712*	
Total .. *Charged* ..			*5,000*	*5,000*	*4,900*	*4,533*
C-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance			*400*		*400*	
House-rent and other allowances			*2,900*		*3,200*	
Total .. *Charged* ..			*3,300*	*4,000*	*3,600*	*4,039*
C-4 (4) Contingencies—						
Non-contract contingencies .. .. .. *Charged* ..			*4,600*	*4,000*	*4,600*	*3,958*
C-4 (5) Grants-in-aid, Contribution, etc. .. .. *Charged* ..			*600*	*1,000*	*600*	*340*
TOTAL, Medical Establishment .. *Charged* ..			*24,900*	*25,000*	*25,100*	*23,343*
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-5 Furnishing of Official residences.						
C-5 (1) Maintenance and repairs of furniture			*24,700*		*24,700*	
C-5 (2) Inauguration grant for furniture and carpets			*20,000*		*25,000*	
TOTAL, Furnishing of Official residences .. *Charged*			*44,700*	*50,000*	*49,700*	*47,778*

DETAILED ACCOUNT No. 25-A. C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-6 Maintenance of Government House and upkeep of Gardens.						
C-6 (1) Pay of Establishment—						
Garden Superintendent (450—600+ special pay 180) *Charged* ..	*1*	*1*	*9,400*	*8,000*	*9,400*	*9,360*
C-6 (2) Contingencies—						
Non-contract contingencies—						
Maintenance charges of Government houses and gardens ..			*25,000*		*90,500*	
Rents, rates and taxes			*65,500*			
Total .. *Charged* ..			*90,500*	*90,000*	*90,500*	*90,449*
TOTAL, Maintenance of Government House and upkeep of gardens .. .. *Charged* ..			*99,900*	*98,000*	*99,900*	*99,809*

DETAILED ACCOUNT No. 25AD. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
D-SECRETARIAL STAFF OF THE GOVERNOR.			Rs.	Rs.	Rs.	Rs.
D-1 (1) Pay of Officers—						
Secretary (3,000)	1	1	36,500		42,000	
Assistant Secretary (600—50—800)	1	1	8,400		7,800	
Special pay to an Aide-de-Camp for assisting the Governor's Secretary (100)			....		1,200	
Total .. *Charged* ..			44,900	54,000	51,000	43,010
D-1 (2) Pay of Establishment—						
Superintendent and clerks (60—500)	8	8	29,065		28,850	
Servants (19—23)	3	3	750		750	
Leave salary			485		1,000	
Total .. *Charged* ..			30,300	29,000	30,600	28,915
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance			2,000		1,200	
House-rent and other allowances			5,100		6,100	
Cost of passages			4,600		....	
Total .. *Charged* ..			11,700	7,000	7,300	7,309
D-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			8,000			
Honorarium			1,000		12,000	
Office expenses and miscellaneous			1,600			
Supplies and services— Maintenance of wireless sets			400		400	
Total .. *Charged* ..			11,000	12,000	12,400	10,989
TOTAL, Secretarial staff of the Governor .. *Charged* ..			97,900	1,02,000	1,01,300	90,223

DETAILED ACCOUNT No. 25AF. GENERAL ADMINISTRATION. A-Heads of Provinces—concld.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
F-TOUR EXPENSES.						
F-(1) Other tour expenses			*64,000*		*64,000*	
F-(2) Interest, depreciation, maintenance and repair charges on account of His Excellency's saloon supplied by the Railway Department ..			*28,200*		*28,200*	
TOTAL .. Tour Expenses .. *Charged*			*92,200*	*92,000*	*92,200*	*83,752*
DETAILED ACCOUNT No. 25AG. GENERAL ADMINISTRATION. A-Heads of Provinces.						
G-MINISTERS.						
G-(1) Pay of Officers—						
Ministers (500) .. .. .. *Charged* ..	*7*	*7*	*42,000*		*42,000*	
Parliamentary Secretaries (250) .. .. Voted ..	6	6	15,000		18,000	
Total .. *Charged* ..			*42,000*	*42,000*	*42,000*	*1,00,441*
Total .. Voted ..			15,000	16,000	18,000	8,234
G-(2) Pay of Establishment—						
Personal Assistants and Typists (50—300)	19	*20*	32,125		31,080	
Servants (18—30)	43	*46*	13,872		11,920	
Leave salary			1,003		....	
Total .. Voted ..			47,000	44,000	43,000	30,925
G-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. *Charged* ..			*21,600*		*24,400*	
Travelling allowance .. .. .. Voted ..			11,400		9,700	
House-rent and other allowances .. .. .. Voted ..			18,700		18,500	
Total .. *Charged* ..			*21,600*	*26,000*	*24,400*	*25,496*
Total .. Voted ..			30,100	33,000	28,200	21,965
G-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			1,800		2,500	
Maintenance of motor cars			1,200			
Total .. Voted ..			3,000	4,000	2,500	23,742
**TOTAL .. Ministers .. *Charged* ..			*63,600*	*68,000*	*66,400*	*1,25,937*
**TOTAL .. Ministers .. Voted ..			95,100	97,000	91,700	84,866

DETAILED ACCOUNT No. 25 BH. GENERAL ADMINISTRATION. B-Legislative Bodies.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
H-PROVINCIAL LEGISLATIVE ASSEMBLY.			Rs.	Rs.	Rs.	Rs.
H-(1) Pay of Officers—						
Speaker (500)	1	1	6,000		6,000	
Deputy Speaker (100)	1	1	1,200		1,200	
Assistant Secretary (600—800)	1	1	7,200		7,700	
Pay of the Members of the Legislative Assembly (75) .. Voted ..	162	162	1,45,800		1,45,800	
TOTAL .. Voted ..			1,60,200	1,60,000	1,60,700	60,518
H-(2) Pay of Establishment—						
Superintendent and Reporters (120—500)	10	14	50,311		41,802	
Clerks (50—190)	4	4	6,189		6,058	
Servants (23—34)	16	16	4,984		4,840	
Temporary establishment			930		600	
Probable savings			—414		....	
TOTAL .. Voted ..			62,000	55,000	53,300	51,091
H-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			87,900		74,600	
Do. (fixed)			1,800		1,800	
House-rent and other allowances			16,900		13,600	
TOTAL .. Voted ..			1,06,600	70,000	90,000	1,27,828
H-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			2,500			
Purchase of books and periodicals			1,000			
Rents, rates and taxes			1,000			
Electric charges			2,000		11,600	
Telephone charges			1,000			
Other charges			2,500			
TOTAL .. Voted ..			10,000	10,000	11,600	14,053
TOTAL—Provincial Legislative Assembly .. Voted ..			3,38,800	2,95,000	3,15,600	2,53,490

DETAILED ACCOUNT No. 25-B.I. GENERAL ADMINISTRATION. B-Legislative Bodies.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
I-PROVINCIAL LEGISLATIVE COUNCIL.						
I-(1) Pay of Officers—						
President (500)	1	1	6,000		6,000	
Deputy President (100)	1	1	1,200		1,200	
Pay of Members of the Legislative Council (75)	28	28	25,200		25,200	
Total .. Voted ..			32,400	31,000	32,400	11,347
I-(2) Pay of Establishment—						
Assistant, Reporters and clerks (50—400)	4	4	13,688		12,800	
Servants (23—30)	5	5	1,612		1,500	
Total .. Voted ..			15,300	15,000	14,300	12,590
I-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			10,000		12,900	
Do. (fixed)			1,800		1,800	
House-rent and other allowances			4,200		4,500	
Total .. Voted ..			16,000	22,000	19,200	15,289
I-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			450		1,900	
Telephone charges			650			
Purchase and repairs of furniture			100			
Other charges			300			
Total .. Voted ..			1,500	2,000	1,900	5,399
TOTAL—Provincial Legislative Council .. Voted ..			65,200	70,000	67,800	44,625

DETAILED ACCOUNT No. 25-B.J. GENERAL ADMINISTRATION. B-Legislative Bodies.						
J-ELECTIONS FOR LEGISLATURES .. .. Voted ..			1,000	1,000	5,000	24,867

DETAILED ACCOUNT No. 25-C.K.
GENERAL ADMINISTRATION.
C.—Secretariat and Headquarters Establishments.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT.					
SUMMARY.					
K-1 HOME DEPARTMENT	*Charged* ..	*48,200*	*48,000*	*49,000*	*49,632*
	Voted ..	2,14,400	2,11,000	2,15,000	2,09,994
K-2 POLITICAL AND SERVICES DEPARTMENT	*Charged* ..	*45,500*	*46,000*	*45,500*	*45,357*
	Voted ..	1,29,300	1,25,000	1,26,100	1,49,715
K-3 SEPARATE DEPARTMENT	Voted ..	62,800	67,000	54,800	62,358
K-4 FINANCE DEPARTMENT	*Charged* ..	*57,200*	*56,000*	*57,000*	*61,320*
	Voted ..	2,26,300	2,39,000	2,37,400	2,54,267
K-5 REVENUE DEPARTMENT	*Charged* ..	*56,400*	*57,000*	*65,900*	*52,441*
	Voted ..	1,91,700	1,95,000	1,93,600	1,86,827
K-6 GENERAL AND EDUCATIONAL DEPARTMENTS	*Charged* ..	*36,500*	*41,000*	*38,100*	*36,182*
	Voted ..	2,04,200	1,98,000	1,90,800	1,82,977
K-7 LEGAL DEPARTMENT	*Charged* ..	*57,300*	*45,000*	*56,400*	*57,368*
	Voted ..	1,46,900	1,48,000	1,38,500	1,29,634
K-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT ..	*Charged* ..	*2,400*	*2,000*	*2,400*	*2,400*
	Voted ..	1,04,100	1,01,000	96,400	99,910
K-9 SECRETARIAT RECORD OFFICE	Voted ..	32,400	33,000	33,500	19,719
PASSPORT BRANCH	*Charged* ..	....	....	....	*—155*
	Voted ..	2,100	2,000	2,200	1,493
Total	*Charged* ..	*3,03,500*	*2,95,000*	*3,14,300*	*3,04,545*
	Voted ..	13,14,200	13,19,000	12,88,300	12,96,894
Deduct—Amount recoverable from the Central Government on account of agency work done in Secretariat Departments.	*Charged* ..	*—6,000*	*6,000*	*—6,000*	*—6,000*
	Voted ..	—41,200	41,000	—41,200	—41,000
TOTAL ..	*Charged* ..	*2,97,500*	*2,89,000*	*3,08,300*	*2,98,545*
	Voted ..	12,73,000	12,78,000	12,47,100	12,55,894
GRAND TOTAL—Civil Secretariat ..		15,70,500	15,67,000	15,55,400	15,54,439

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1938-39.	Strength. 1939-40	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-1 HOME DEPARTMENT.						
K-1 (1) Pay of Officers—						
Secretary (3,000) .. .. *Charged* ..	*1*	*1*	*36,000*		*36,000*	
Under Secretary (grade pay plus special pay 150) .. *Charged* ..	*1*	*1*	*10,400*		*11,000*	
Assistant Secretaries (600—800) .. .. Voted ..	2	*2*	*18,310*		18,160	
Leave salary			4,990		2,740	
Total .. *Charged* ..			*46,400*	*46,000*	*47,000*	*45,569*
Total .. Voted ..			23,300	19,000	20,900	20,120
K-1 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	32	*32*	1,13,280		1,12,923	
Clerks, typists, etc. (50—300)	32	*32*	52,806		51,606	
Servants (18—28)	17	*17*	4,814		4,510	
Leave salary			....		1,961	
Total .. Voted ..			1,70,900	1,74,000	1,71,000	1,71,180
K-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..			*450*		*200*	
Travelling allowance (ordinary) .. .. Voted ..			40		40	
House-rent and other allowances .. .. *Charged* ..			*1,350*		*1,800*	
House-rent and other allowances .. .. Voted ..			10,160		10,960	
Total .. *Charged* ..			*1,800*	*2,000*	*2,000*	*4,063*
Total .. Voted ..			10,200	10,000	11,000	10,020
K-1 (4) Contingencies—						
Contract contingencies—						
Carriage of records			610		3,900	
Purchase and repairs of furniture			210			
Purchase of books and periodicals			560			
Other charges			2,620			
Non-contract contingencies—						
Service postage and telegrams			6,000		8,200	
Total .. Voted ..			10,000	8,000	12,100	8,674
TOTAL, Home Department .. *Charged* ..			*48,200*	*48,000*	*49,000*	*49,632*
TOTAL, Home Department .. Voted ..			2,14,400	2,11,000	2,15,000	2,09,994

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-2—POLITICAL AND SERVICES DEPARTMENT.						
K-2 (a) POLITICAL AND SERVICES DEPARTMENT.						
K-2 (a) (1) Pay of Officers—						
Chief Secretary (*3,000 plus 750* special pay) .. *Charged* ..	*1*	1	*45,000*		*45,000*	
Deputy Secretary (1,250) .. .. Voted ..	1	1	15,000		15,000	
Assistant Secretary (600—800) .. .. Voted ..	1	1	7,800		9,300	
Total .. *Charged* ..			*45,000*	*45,000*	*45,000*	*45,000*
Total .. Voted ..			22,800	23,000	24,300	25,170
K-2 (a) (2) Pay of Establishment—						
Superintendents and Assistants (100—600)	16	18	62,000		56,085	
Clerks, typists, etc. (50—300)	18	20	30,620		29,063	
Servants (18—30)	14	14	3,388		3,924	
Temporary establishment			560		560	
Probable savings			—2,068		—732	
Total .. Voted ..			94,500	89,000	88,900	87,424
K-2 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowances (ordinary) .. *Charged* ..			*300*		*500*	
Travelling allowances (ordinary) .. Voted ..			500		500	
House-rent and other allowances .. *Charged* ..			*200*		....	
House-rent and other allowances .. Voted ..			5,000		5,100	
Total .. *Charged* ..			*500*	*1 000*	*500*	*357*
Total .. Voted ..			5,500	8,000	5,600	9,236
K-2 (a) (4) Contingencies—						
Contract contingencies—						
Carriage of records			980		2,400	
Purchase and repairs of furniture			500			
Purchase of books and periodicals			300			
Other charges			220			
Non-contract contingencies—						
Service postage and telegrams			4,500		4,900	
Total .. Voted ..			6,500	5,000	7,300	12,812
TOTAL, Political and Services Department .. *Charged* ..			*45,500*	*46,000*	*45,500*	*45,357*
TOTAL, Political and Services Department .. Voted ..			1,29,300	1,25,000	1,26,100	1,34,642
K-2 (b) Lump provision for Reforms Office .. Voted ..			....	....	....	15,073
TOTAL, Political and Services Department .. *Charged* ..			*45,500*	*46,000*	*45,500*	*45,357*
TOTAL, Political and Services Department .. Voted ..			1,29,300	1,25,000	1,26,100	1,49,715

DETAILED ACCOUNT No. 25 C. K. 25-GENERAL ADMINISTRATION—contd. C-Secretariat and Headquarters Establishments—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
Passport Branch of the Political and Services Department of the Secretariat.						
(1) Pay of Officers—						
Passport Officer (special pay 200) .. .. *Charged* ..			*2,400*	*2,400*	*2,400*	*2,245*
(2) Pay of Establishment—						
Superintendents, Assistants and clerks, etc. (50—500)	10	10	25,108		24,934	
Servants (23)	2	2	528		480	
Probable savings			—636		—414	
Total .. Voted ..			25,000	25,000	25,000	24,061
(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	....	....	....
(4) Contingencies—						
Non-contract contingencies (service postage) .. Voted ..			900	1,000	900	865
Deduct—Contribution recoverable from the Central Government .. .. .. *Charged* ..			*—2,400*	*—2,400*	*—2,400*	*—2,400*
Voted ..			—23,800	—24,000	—23,700	—23,433
Total .. *Charged* ..			....	....	....	*—155*
Voted ..			2,100	2,000	2,200	1,493
K-3 SEPARATE DEPARTMENT.						
K-3 (1) Pay of Establishment—						
Clerks (60—250)	2	2	4,080		4,932	
Servants, Messengers, etc. (23—37)	29	28	8,216		7,308	
Leave salary			904		360	
Total .. Voted ..			13,200	14,000	12,600	13,027
K-3 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			500		500	
Total .. Voted ..			500	500	500	582
K-3 (3) Contingencies—						
Contract Contingencies—						
Carriage of records			9,000		37,700	
Purchase of books and periodicals			4,200			
Telephone charges			13,460			
Electric charges			8,600			
Water charges			3,000			
Indian news agency charges			5,040			
Other charges			1,750			
Non-contract contingencies—						
Service postage and telegrams			1,910		1,980	
Pay of inferior servants			2,140		2,020	
Total .. Voted ..			49,100	52,500	41,700	48,749
TOTAL, Separate Department—Voted ..			62,800	67,000	54,800	62,358

DETAILED ACCOUNT No. 25-C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts. 1937-38.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-4—FINANCE DEPARTMENT.						
K-4 (1) Pay of Officers—						
Secretary (3,000) .. .. .. *Charged* ..	*1*	*1*	*36,000*		*36,000*	
Deputy Secretaries (1,000—2,250 + *special pay* 200 each) .. .. *Charged* ..	*1*	*1*	*18,900*		*18,000*	
Voted ..	1	*1*	22,539		21,819	
Assistant Secretaries (500—800) .. Voted ..	3	*2*	17,061		20,321	
Leave salary .. .. .. Voted ..			....		3,160	
Total .. *Charged* ..			*54,900*	*54,000*	*54,000*	*58,048*
Total .. Voted. ..			39,600	53,600	45,300	50,754
K-4 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	28	*28*	1,06,366		1,03,866	
Clerks, typists, etc. (50—300)	31	*31*	47,807		48,618	
Servants (23—28)	16	*16*	4,664		4,432	
Temporary establishment			21,200		25,000	
Probable savings			—4,637		—1,516	
Total .. Voted ..			1,75,400	1,74,000	1,80,400	1,77,807
K-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..			*1,000*		*900*	
Voted ..			700		700	
House-rent and other allowances .. .. *Charged* ..			*1,300*		*2,100*	
Voted ..			3,300		4,300	
Total .. *Charged* ..			*2,300*	*2,000*	*3,000*	*3,272*
Total .. Voted ..			4,000	5,000	5,000	18,640
K-4 (4) Contingencies—						
Contract contingencies—						
Carriage of records			250		1,400	
Purchase and repairs of furniture			150			
Purchase of books and periodicals			600			
Petty supplies			400			
Non-contract contingencies—						
Service postage and telegrams			2,900		2,900	
Total .. Voted ..			4,300	4,000	4,300	4,627
K-4 (5) Establishment and other charges payable to other Governments, Departments, etc.—						
Amount payable to Central Government for a clerk in the Accountant General's Office for the preparation of the Civil List and an Accountant for maintaining *pro-forma* accounts of the late Development Department			3,000	2,400	2,400	2,439
TOTAL, Finance Department .. *Charged* ..			*57,200*	*56,000*	*57,000*	*61,320*
TOTAL, Finance Department .. Voted ..			2,26,300	2,39,000	2,37,400	2,54,267

DETAILED ACCOUNT No. 25-C.K. **GENERAL ADMINISTRATION.** **C-Secretariat and Headquarters Establishment**—*contd.*	Strength, 1938–39.	Strength, 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938-39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-5 REVENUE DEPARTMENT.						
K-5 (1) Pay of Officers—						
Secretary (3,000) .. .. .. *Charged* ..	*1*	*1*	*36,000*		*36,000*	
Dy. Secretary (1,000—2,250 + Spl. pay 200) .. *Charged* ..	*1*	*1*	*18,900*		*25,600*	
Assistant Secretaries (600—800) .. .. Voted ..	2	2	*17,500*		16,927	
Leave salary .. .. Voted ..			....		2,773	
Total .. *Charged* ..			*54,900*	*55,000*	*61,600*	*50,313*
Total .. Voted ..			17,500	20,000	19,700	19,051
K-5 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	27	27	96,036		94,581	
Clerks, typists, etc. (50—300)	40	40	68,816		65,424	
Servants (23—30)	15	15	4,400		4,304	
Temporary establishments			1,878		....	
Leave salary			....		1,991	
Probable savings			—4,030		....	
Total .. Voted ..			1,67,100	1,65,00	1,66,300	1,60,364
K-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..			*150*		*140*	
Travelling allowance (ordinary) .. .. Voted ..			300		400	
House-rent and other allowances .. .. *Charged* ..			*1,350*		*4,160*	
House-rent and other allowances .. .. Voted ..			1,200		1,600	
Total .. *Charged* ..			*1,500*	*2,000*	*4,300*	*2,128*
Total .. Voted ..			1,500	2,000	2,000	1,927
K-5 (4) Contingencies—						
Contract contingencies—						
Carriage of records			470		1,150	
Purchase of books and periodicals			450			
Petty supplies			200			
Other charges			30			
Non-contract contingencies—						
Service postage and telegrams			4,450		4,450	
Total .. Voted ..			5,600	8,000	5,600	5,485
TOTAL, Revenue Department .. *Charged* ..			*56,400*	*57,000*	*65,900*	*52,441*
TOTAL, Revenue Department .. Voted ..			1,91,700	1,95,000	1,93,600	1,86,827

DETAILED ACCOUNT No. 25-CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate 1938-39.	Budget Estimate 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-6 GENERAL AND EDUCATIONAL DEPARTMENTS.						
K-6 (1) Pay of Officers—						
Secretary (3,000) .. .. .. *Charged* ..	*1*	*1*	*36,000*		*36,000*	
Deputy Secretary (700—850 *plus* special pay 200) .. Voted ..	1	1	12,600		11,660	
Assistant Secretaries (600—950) .. .. Voted ..	2	2	20,200		13,450	
Leave salary			....		5,690	
Total .. *Charged* ..			*36,000*	*38,000*	*36,000*	*36,000*
Total .. Voted ..			32,800	37,000	30,800	23,716
K-6 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	26	30	83,469		88,710	
Clerks, typists, etc. (50—300)	33	35	54,989		49,765	
Servants (23—28)	14	14	4,036		3,892	
Temporary establishment			12,615		4,300	
Leave salary			3,491		333	
Total .. Voted ..			1,58,600	1,47,000	1,47,000	1,42,526
K-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..			*200*		*100*	
Travelling allowance (ordinary) .. .. Voted ..			300		280	
House-rent and other allowances .. .. *Charged* ..			*300*		*200*	
House-rent and other allowances .. .. Voted ..			3,100		4,620	
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..			....		*1,800*	
Total .. *Charged* ..			*500*	*3,000*	*2,100*	182
Total .. Voted ..			3,400	4,000	4,900	7,854
K-6 (4) Contingencies—						
Contract contingencies—						
Carriage of records			750		1,400	
Purchase and repairs of furniture			400			
Purchase of books and periodicals			520			
Other charges			30			
Non-contract contingencies—						
Service postage and telegrams			3,500		3,500	
Total .. Voted ..			5,200	5,900	4,900	4,677
K-6 (5) Establishment Charges payable to and recoverable from other Governments, Departments, etc.—						
Charges payable to the Accountant General, Bombay, for maintaining accounts of Charitable Endowments .. .. .. Voted ..			4,200	4,100	3,200	4,204
TOTAL, General and Educational Departments .. *Charged* ..			*36,500*	*41,000*	*38,100*	*36,182*
TOTAL, General and Educational Departments .. Voted ..			2,04,200	1,98,000	1,90,800	1,82,977

DETAILED ACCOUNT No. 25-C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939-40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-7 LEGAL DEPARTMENT.						
K-7 (1) Pay of Officers—						
Secretary and Legal Remembrancer (3,000) .. *Charged* ..	*1*	*1*	*36,000*		*36,000*	
Assistant Legal Remembrancer and Secretary to Legislative Assembly (1,000—2,250) Spl. pay (200). *Charged* ..	*1*	*1*	*19,800*		*18,900*	
Deputy Secretary and Secretary to Legislative Council (1,000—2,250) (special pay 200) .. Voted ..	1	1	26,840		26,080	
Assistant Secretaries (600—800) .. .. Voted ..	2	2	17,565		19,843	
Personal Assistant to the Remembrancer of Legal Affairs (275—380) (special pay Rs. 75) .. Voted ..	1	1	4,656		6,777	
Solicitor and Assistant Solicitor to Government (170—900) .. .. .. Voted ..		2	9,360		....	
Leave salary .. .. .. Voted ..			1,379		....	
Total .. *Charged* ..			*55,800*	*39,000*	*54,900*	*54,729*
Total .. Voted ..			59,800	60,000	52,700	47,932
K-7 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	12	13	45,987		43,792	
Clerks, reservists, etc. (50—200)	19	21	26,547		23,839	
Servants (23—28)	12	14	4,076		3,324	
Leave salary			....		1,345	
Probable savings			—3,410		....	
Total .. Voted ..			73,200	75,000	72,300	67,238
K-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. *Charged* ..			*500*		*375*	
Travelling allowance (ordinary) .. Voted ..			700		580	
House-rent and other allowances .. *Charged* ..			*1,000*		*1,125*	
House-rent and other allowances .. Voted ..			6,300		8,620	
Total .. *Charged* ..			*1,500*	*6,000*	*1,500*	*2,639*
Total .. Voted ..			7,000	8,000	9,200	10,503
K-7 (4) Contingencies—						
Contract contingencies—						
Carriage of records			610		1,100	
Purchase and repairs of furniture			385			
Petty supplies			80			
Other charges			25			
Non-contract contingencies—						
Service postage and telegrams			1,300		3,200	
Purchase of books			2,500			
Law charges			2,000			
TOTAL .. Voted ..			6,900	5,000	4,300	3,961
TOTAL, Legal Department .. *Charged* ..			*57,300*	*45,000*	*56,400*	*57,368*
TOTAL, Legal Department .. Voted ..			1,46,900	1,48,000	1,38,500	1,29,634

DETAILED ACCOUNT No. 25CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT.						
K-8 (1) Pay of Officers—						
Director of Information (200 special pay) .. *Charged* ..	*1*	*1*	*2,400*		*2,400*	
Public Relations officer .. .. .. Voted ..	..	1	3,200		....	
Oriental Translator (350—500) .. .. .. Voted ..	1	1	6,300		9,600	
Portuguese Translator (75) .. .. .. Voted ..	1	1	900		900	
Total .. *Charged* ..			*2,400*	*2,000*	*2,400*	*2,400*
Total .. Voted ..			10,400	9,000	10,500	10,600
K-8 (2) Pay of Establishment—						
Translators and Assistant to the Oriental Translator (70—375) ..	21	21	50,448		48,909	
Superintendent, librarian, etc. (100—440)	3	3	8,405		10,145	
Clerks (60—200)	9	9	15,271		16,200	
Servants (23—32)	11	11	3,352		3,236	
Temporary establishment			5,600		1,200	
Leave salary			2,624		1,810	
Total .. Voted ..			85,700	83,000	81,500	81,855
K-8 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. {fixed .. / ordinary ..} Voted ..			350		240	
House-rent and other allowances .. .. Voted ..			150		260	
Total .. Voted ..			500	1,000	500	825
K-8 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			740		1,450	
Telephone charges			370			
Other charges			340			
Non-contract contingencies (service postage and telegrams)			6,050		2,450	
Total .. Voted ..			7,500	8,000	3,900	6,630
TOTAL, Publicity Office, etc. *Charged* ..			*2,400*	*2,000*	*2,400*	*2,400*
TOTAL, Publicity Office, etc. Voted ..			1,04,100	1,01,000	96,400	99,910

DETAILED ACCOUNT No. 25 C.K. **GENERAL ADMINISTRATION.** **C-Secretariat and Headquarters Establishments**—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
K-CIVIL SECRETARIAT—*concld.*			Rs.	Rs.	Rs.	Rs.
K-9 SECRETARIAT RECORD OFFICE.						
K-9 (1) Pay of Establishment—						
Record-keeper (215—300)	1	1	2,918		2,738	
Clerks (60—190)	7	7	13,268		11,230	
Servants (23—37)	12	12	3,786		3,494	
Temporary establishment			4,000		....	
Leave salary			728		1,038	
Total .. Voted			24,700	18,000	18,500	18,075
K-9 (2) Allowances, Honoraria, etc.—						
Travelling allowance			550		....	
House-rent and other allowances			250		200	
Total .. Voted			800	200	200	229
K-9 (3) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			700		950	
Electric charges			250			
Non-contract contingencies (photographic materials)			5,950		13,850	
Total .. Voted			6,900	14,800	14,800	1,415
TOTAL, Secretariat Record Office .. Voted			32,400	33,000	33,500	19,719
DETAILED ACCOUNT No. 25-C.L. **GENERAL ADMINISTRATION.** **C-Secretariat and Headquarters Establishments**—contd.						
PUBLIC SERVICE COMMISSION.						
L-(1) Pay of Officers—						
Chairman (*3,000*)	*1*	*1*	*36,000*		*36,000*	
Members (*2,000*)	*2*	*2*	*48,000*		*48,000*	
Secretary (*1,000—1,500*)	*1*	*1*	*14,300*		*13,100*	
Total .. *Charged*			*98,300*	*97,000*	*97,100*	*87,333*
L-(2) Pay of Establishment and Assistants—						
Superintendents and Assistants (*100—375*)	*4*	*5*	*12,577*		*9,600*	
Clerks (*50—190*)	*4*	*5*	*4,802*		*3,962*	
Servants (*23–27*)	9	*7*	*2,032*		*1,916*	
Leave salary			*489*		*522*	
Temporary establishment			*600*		....	
Total .. *Charged*			*20,500*	*18,000*	*16,000*	*11,727*
L-(3) Allowances, Honoraria, etc.—						
Travelling allowance			*1,800*		*1,900*	
House-rent and other allowances			*1,100*		*1,600*	
Total .. *Charged*			*2,900*	*5,000*	*3,500*	*3,720*
L-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			400			
Rents, rates and taxes			450			
Telephone charges			1,300		4,600	
Advertisement charges			2,600			
Other charges			250			
Total .. *Charged*			*5,000*	*6,000*	*4,600*	*7,827*
L-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Recoveries from Sind .. .. *Charged*			*—25,000*	*—25,000*	*—25,000*	*—25,000*
TOTAL .. Public Service Commission .. *Charged*			*1,01,700*	*1,01,000*	*96,200*	*85,607*

DETAILED ACCOUNT No. 25-CM. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939-40.	Revised Estimate, 1938–39.	Budget Estimate, 1938-39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
M-DIRECTOR OF LAND RECORDS.						
DETAILS.						
M-I (1) Pay of Officers—						
Director of Land Records (1,150—1,350 + special pay 150) .. .. *Charged* ..	*1*	*1*	*26,000*		*17,400*	
Office superintendent (275—15—350) .. .. Voted ..	1	*1*	3,900		3,700	
Total .. *Charged* ..			*26,000*	*23,000*	*17,400*	*16,500*
Total .. Voted ..			3,900	4,000	3,700	4,110
M-I (2) Pay of Establishment—						
Clerks (30—140)	5	5	5,940		6,000	
Servants (17—30)	7	7	1,660		1,700	
Total .. Voted ..			7,600	7,000	7,700	7,109
M-I (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..			*2,400*		*2,400*	
Travelling allowance (ordinary) .. .. Voted ..			800		1,000	
Do. (fixed) .. .. *Charged* ..			*200*		*200*	
Total .. *Charged* ..			*2,600*	*3,000*	*2,600*	*2,660*
Total .. Voted ..			800	1,000	1,000	812
-I (4) Contingencies—						
Contract contingencies—						
Carriage of records			350		500	
Other charges			150			
Non-contract contingencies—						
Service postage and telegrams			1,200		1,400	
Rents, rates and taxes			200			
Total .. Voted ..			1,900	2,000	1,900	1,884
TOTAL .. *Charged* ..			*28,600*	*26,000*	*20,000*	*19,160*
TOTAL .. Voted ..			14,200	14,000	14,300	13,915
DETAILED ACCOUNT No. 25-CN. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—concld.						
N-LOCAL FUND AUDIT ESTABLISHMENT.						
N-(1) Establishment and other charges payable to other Governments, Departments, etc.—						
Cost of Local Fund Audit establishment payable to the Central Government. *Charged* ..			....		....	*6,697*
Cost of Local Fund Audit establishment payable to the Central Government. Voted ..			1,80,600		1,68,000	1,62,276
Leave and pension contribution for gazetted officers and establishments. *Charged* ..			....		....	*1,692*
Leave and pension contribution for gazetted officers and establishments. Voted ..			38,700		35,800	34,112
TOTAL .. *Charged* ..			....	....	....	*8,389*
TOTAL .. Voted ..			2,19,300	2,02,000	2,03,800	1,96,388

DETAILED ACCOUNT No. 25-O.
GENERAL ADMINISTRATION.
D-Commissioners.

		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
O-Commissioners.				Rs.	Rs.	Rs.	Rs.
O-(1) Pay of Officers—							
Commissioner, Northern Division (*3,500* + 300 special pay for one month) ..	*Charged* ..	*1*	*1*	*42,300*		*45,600*	
Do. Central Division (*3,000* + 300 special pay for one month) ..	„ ..	*1*	*1*	*36,300*		*45,600*	
Do. Southern Division (*3,500* + 300 special pay for one month) ..	„ ..	*1*	*1*	*42,300*		*45,600*	
Assistant Commissioners—	Voted ..						
Northern Division (300—650)		2	2	18,710		14,835	
Central Division (300—650)		2	2	16,790		15,730	
Southern Division (300—650)		2	2	14,160		12,840	
Head clerks and chitnises—	Voted ..						
Northern Division (200—400)		2	2	7,740		5,310	
Central Division (200—400)		2	2	4,950		4,800	
Southern Division (200—400)		2	2	5,150		5,685	
TOTAL ..	*Charged* ..			*1,20,900*	*1,60,000*	*1,36,800*	*1,35,479*
	Voted ..			67,500	65,000	59,200	72,468
O-(2) Pay of Establishment—							
Clerks—							
Northern Division (25—140)		18	18	19,460		19,183	
Central Division (25—200)		18	18	21,577		21,825	
Southern Division (25—140)		15	15	14,769		16,026	
Servants—							
Northern Division (17—23)		19	19	4,040		4,040	
Central Division (17—22)		16	16	3,528		3,528	
Southern Division (9—21)		18	18	3,240		3,132	
Leave salary—							
Southern Division				1,100		866	
Probable savings (Northern Division)				—514		....	
TOTAL ..	Voted ..			67,200	66,000	68,600	65,547
O-(3) Allowances, Honoraria, etc.—							
Travelling allowance—fixed—	*Charged* ..						
Northern Division				*2,352*		*2,640*	
Central Division				*2,352*		*2,640*	
Southern Division				*2,352*		*2,640*	
Travelling allowance—ordinary—	*Charged* ..						
Northern Division				*1,500*		*1,720*	
Central Division				*444*		*360*	
Southern Division				*1,000*		*1,200*	

DETAILED ACCOUNT No. 25-DO. GENERAL ADMINISTRATION. D-Commissioners.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
O-Commissioners—concld.		Rs.	Rs.	Rs.	Rs.
O-(3) Allowances, Honoraria, etc.—contd.					
Travelling allowance—fixed—	Voted ..				
Northern Division		740		1,800	
Central Division		180		180	
Southern Division		180		180	
Travelling allowance—ordinary—	Voted ..				
Northern Division		3,150		2,450	
Central Division		2,700		2,800	
Southern Division		3,050		3,050	
House-rent and other allowances—	Voted ..				
Northern Division		....		140	
TOTAL ..	*Charged* ..	*10,000*	*10,000*	*11,200*	*9,316*
	Voted ..	10,000	10,000	10,600	13,601
O-(4) Contingencies—					
Contract contingencies—	Voted ..				
Northern Division		A 2,330		1,898	
Central Division		B 2,760		2,506	
Southern Division		C 1,715		1,390	
Non-contract contingencies—	Voted ..				
Northern Division		D 3,477		3,584	
Central Division		E 2,786		2,600	
Southern Division		F 2,232		2,222	
TOTAL ..	Voted ..	15,300	14,000	14,200	16,092
O-(5) Establishment charges payable to or recoverable from other Governments, mDepartntsetc.—					
Add—Cost of the constables on telephone exchange payable to the Police Department (*vide* page page 171) ..	Voted ..	....		....	91
TOTAL, Commissioners ..	*Charged* ..	*1,30,900*	*1,70,000*	*1,48,000*	*1,44,795*
	Voted ..	1,60,000	1,55,000	1,52,600	1,67,799
		2,90,900	3,25,000	3,00,600	3,12,594

Details.	A Rs.	B Rs.	C Rs.
Carriage of records ..	1,200	1,100	900
Purchase and repairs of furniture	50	80	140
Books and publications ..	100	150	..
Telephone charges ..	530	690	300
Electric charges ..	240	300	50
Petty supplies ..	210	250	280
Other charges ..	..	190	45
	2,330	2,760	1,715

Details.	D Rs.	E Rs.	F Rs.
Rents, rates and taxes ..	209	250	..
Service postage and telegrams ..	3,100	2,500	2,100
Pay of inferior servants ..	168	36	132
Total ..	3,477	2,786	2,232

DETAILED ACCOUNT No. 25-E.P.Q.R. GENERAL ADMINISTRATION. E-District Administration.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38
		Rs.	Rs.	Rs.	Rs.
District Administration.					
SUMMARY.					
P. General Establishment	*Charged* ..	*5,04,000*	*4,60,000*	*5,07,300*	*4,67,522*
	Voted ..	20,62,800	21,70,000	20,44,800	21,45,352
Q. Sub-divisional Establishment	Voted ..	20,09,400	19,75,000	20,13,100	20,16,378
R. Other Establishment	Voted ..	33,77,500	34,00,000	33,40,700	34,21,214
Lump provision for revision of pay of peons	..	13,800	....	....	....
TOTAL ..	*Charged* ..	*5,04,000*	*4,60,000*	*5,07,300*	*4,67,522*
	Voted ..	74,63,500	75,45,000	73,98,600	75,82,944
Deduct—					
Fixed amount transferred to "7-Land Revenue—Charges of Administration" on account of officers, establishment, allowances, etc. (*vide* page 56)	*Charged* ..	*—2,01,000*		*—2,01,000*	
	Voted ..	—19,59,000		—19,59,000	
Fixed amount transferred to "7-Land Revenue—Land Records (*vide* page 62)	Voted ..	—12,46,000		—12,46,000	
Fixed amount transferred to "8-Provincial Excise—District Charges—Inspection and Preventive Establishments" on account of establishment charges (*vide* page 69)		—25,500		—25,500	
Fixed amount transferred to "9-Stamps—Superintendence" on account of establishment charges (*vide* page 74)		—16,000		—16,000	
Fixed amount transferred to "27-Administration of Justice, Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 144)		—25,000		—25,000	
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—General Establishment" on account of officers, establishment, allowances, etc. (*vide* page 148) ..	*Charged* ..	*—1,36,000*		*—1,36,000*	
	Voted ..	—4,70,200		—4,70,200	
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 148)		—32,000		—32,000	
Amount transferred to XVII and 18, Irrigation on account of collection charges of irrigation revenue (pages 29 and 90)		—56,000		....	
TOTAL ..	*Charged* ..	*—3,37,000*	*—3,37,000*	*—3,37,000*	....
	Voted ..	—38,29,700	—37,74,000	—37,73,700	—17,63,900
TOTAL, District Administration ..	*Charged* ..	*1,67,000*	*1,23,000*	*1,70,300*	*4,67,522*
	Voted ..	36,33,800	37,71,000	36,24,900	58,19,044

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
P—GENERAL ESTABLISHMENTS—*contd.*						
P-1. GENERAL ESTABLISHMENT.						
P-1 (1) Pay of Officers—						
Collectors and Magistrates (1,000—2,250) .. *Charged* ..	*11*	*13*	*2,71,400*		*2,50,600*	
Collectors and Magistrates (1,000—2,250) .. Voted ..	5	5	1,47,051		1,53,812	
Assistant Collectors and Magistrates (*450—1,350*) .. *Charged* ..	*30*	*34*	*2,38,600*		*1,82,100*	
Deputy Collectors and Magistrates and Huzur Mamlatdars (200—1,200) .. .. Voted ..	39	39	2,42,667		2,39,155	
Head clerks and chitnises to Collectors (200—400) .. Voted ..	37	37	1,12,319		1,10,309	
Probable savings .. .. *Charged* ..			*—90,000*		*—12,700*	
Probable savings .. .. Voted ..			—37		—3,276	
TOTAL .. *Charged* ..			*4,20,000*	*3,80,000*	*4,20,000*	*3,86,477*
TOTAL .. Voted ..			5,02,000	5,75,000	5,00,000	5,54,215
P-1 (2) Pay of Establishment—						
Clerks—						
Northern Division (25—140)	183	183	1,70,495		1,69,604	
Central Division (25—150)	240	243	2,14,899		2,09,065	
Southern Division (25—140)	150	150	1,25,119		1,27,241	
Servants—						
Northern Division (15—23)	154	156	31,728		32,208	
Central Division (10—22)	174	174	33,028		33,412	
Southern Division (10—20)	116	116	21,268		21,036	
Temporary establishment—						
Northern Division			300		306	
Central Division			360		360	
Leave salary (S. D.)			2,000		....	
Probable savings—						
Northern Division			—10,160		—1,032	
Central Division			—13,537		—18,000	
TOTAL—Voted ..			5,75,500	5,90,000	5,74,200	5,84,499

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration—contd.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	
P-GENERAL ESTABLISHMENTS—*contd.*						
P-1 General Establishments—contd.						
P-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance	fixed	*Charged*	*64,608*		*61,500*	
	ordinary ..		*9,720*		*9,700*	
Do.	fixed	Voted ..	10,788		15,940	
Travelling allowance fixed—		Voted ..				
Northern Division		.. ..	15,563		18,476	
Central Division		.. ..	29,211		30,771	
Southern Division		.. ..	18,768		18,938	
Travelling allowance ordinary—		Voted ..				
Northern Division		.. ..	13,300		12,450	
Central Division		.. ..	14,200		13,700	
Southern Division		.. ..	18,200		16,600	
House-rent and other allowances—		Voted ..				
Northern Division		.. ..	6,400		6,297	
Central Division		.. ..	216		216	
Southern Division		.. ..	180		180	
Cost of passages granted under the Superior Civil Services Rules, 1924		*Charged* ..	*14,500*		*14,500*	
Probable savings		*Charged* ..	*—4,828*		....	
		Voted ..	—12,126*		—10,468	
	TOTAL ..	*Charged* ..	*84,000*	*78,000*	*85,700*	*79,868*
		Voted ..	1,14,700	1,30,000	1,23,100	1,35,056
P-1 (4) Contingencies—						
Service postage and telegrams—						
Northern Division		.. ..	78,000		71,800	
Central Division		.. ..	1,16,500		1,11,500	
Southern Division		.. ..	83,600		80,500	
Non-contract contingencies—						
Northern Division		.. ..	....		80	
Central Division		.. ..	80		..	
Southern Division		.. ..	120		120	
	TOTAL .. Voted	..	2,78,300	2,80,000	2,64,000	2,80,304

	Rs.
*Northern Division	—4,000
Central Division	—4,126
Southern Division	—4,000
	—12,126

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
P. GENERAL ESTABLISHMENTS—contd.						
P-1 GENERAL ESTABLISHMENT—concld.						
P-1 (5) Establishment charges payable to or recoverable from other Government and Departments—						
Add—Cost of the constables on the telephone exchange payable to the Police department .. Voted ..			....		+581	+1,132
Add—Cost of telephone installation payable to Postal Department .. .. .. Voted ..			+460		+460	....
Add—Special pay and allowances of the Superintendent of Mahableshwar. *Charged* ..			....		*+1,600*	*+1,177*
Voted ..			+1,200		....	....
Deduct—Contribution recoverable from Taluqdari Settlement Officer, Local Boards, etc. .. Voted ..			—660		—641	—666
Total .. *Charged* ..			....	*2,000*	*+1,600*	*+1,177*
Voted ..			+1,000	....	+400	+466
TOTAL, P-1 General Establishments .. *Charged* ..			*5,04,000*	*4,60,000*	*5,07,300*	*4,67,522*
Voted ..			14,71,500	15,75,000	14,61,700	15,54,540
P-2 TREASURY ESTABLISHMENT.						
P-2 (1) Pay of Officers—						
Mamlatdars—						
Northern Division (200—400)	1	1	4,800		4,800	
Central Division (200—400)	1	1	3,900		3,700	
Southern Division (200—400)	1	1	3,300		4,800	
TOTAL .. Voted ..			12,000	17,000	13,300	13,285
P-2 (2) Pay of Establishment—						
Head Accountants and clerks, etc.—						
Northern Division (25—300)	167	169	1,55,949		1,52,680	
Central Division (25—300)	258	258	2,33,587		2,31,135	
Southern Division (25—300)	137	137	1,25,953		1,28,107	
Temporary Establishment—						
Northern Division			3,240		....	
Central Division			1,440		....	
Servants—						
Northern Division (13—20)	76	77	14,784		14,724	
Central Division (10—20)	70	70	12,940		12,720	
Southern Division (10—17)	61	61	10,160		9,672	
Leave salary (S. D.)			1,827		....	
Probable savings—						
Northern Division			—10,000		—13,000	
Central Division			—7,580		—2,038	
TOTAL .. Voted ..			5,42,300	5,40,000	5,34,000	5,40,185

DETAILED ACCOUNT No. 25-E. P. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
P. GENERAL ESTABLISHMENTS—contd.						
P-2 TREASURY ESTABLISHMENT—concld.						
P-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)— Voted—						
Northern Division			1,080		1,265	
Central Division			1,900		1,800	
Southern Division			900		875	
House-rent and other allowances— Voted—						
Northern Division			3,210		3,155	
Central Division			60		60	
Southern Division			150		145	
Total .. Voted ..			7,300	7,500	7,300	7,026
P-2 (4) Contingencies—						
Contract contingencies—						
Northern Division			A 1,750		1,825	
Central Division			B 3,000		2,910	
Southern Division			C 2,790		2,735	
Non-contract contingencies—						
Pay of inferior servants—						
Northern Division			84		84	
Southern Division			78		78	
Service postage and telegram—						
Northern Division			7,798		7,778	
Central Division			9,300		8,330	
Southern Division			4,500		4,260	
Total .. Voted ..			29,300	30,000	28,000	29,864
P-2 (5) Establishment charges payable to or recoverable from other Governments and Departments, etc.—						
Add—Contribution payable to the Imperial Bank of India on account of pay of their chowkidar .. .. Voted ..			400	500	500	452
TOTAL, Treasury Establishment .. Voted ..			5,91,300	5,95,000	5,83,100	5,90,812
TOTAL, P. GENERAL ESTABLISHMENT .. *Charged* ..			*5,04,000*	*4,60,000*	*5,07,300*	*4,67,522*
TOTAL, P. GENERAL ESTABLISHMENT .. Voted ..			20,62,800	21,70,000	20,44,800	21,45,352

Details.	A Rs.	B Rs.	C Rs.
Carriage of records ..	..	115	..
Purchase of books and periodicals	25	5	..
Purchase and repairs of furniture	250	275	120
Petty supplies ..	1,350	684	2,270
Lighting charges ..	75	1,590	250
Other charges ..	50	331	150
Total ..	1,750	3,000	2,790

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Q-SUB-DIVISIONAL ESTABLISHMENTS.						
Q-(1) Pay of Officers—						
Mamlatdars—						
Northern Division (200—400)	34	33	1,11,210		1,15,619	
Central Division (200—400)	62	62	1,89,064		1,92,093	
Southern Division (200—400)	50	50	1,55,226		1,71,857	
Leave salary			15,000		....	
Probable savings (Southern Division)			....		—6,969	
Total .. Voted ..			4,70,500	4,60,000	4,72,600	4,75,162
Q-(2) Pay of Establishment—						
Mahalkaris, clerks, etc.—						
Northern Division (25—200)	289	289	2,81,122		2,83,737	
Central Division (25—200)	485	478	4,30,916		4,51,624	
Southern Division (25—200)	432	432	3,80,110		3,81,733	
Servants—						
Northern Division (11—20)	359	357	65,624		66,564	
Central Division (9—20)	586	584	1,02,033		1,00,992	
Southern Division (9—18)	461	461	79,895		78,032	
Temporary establishment—						
Northern Division			3,450		2,790	
Central Division			3,750		5,234	
Southern Division			3,200		4,340	
Leave salary—						
Northern Division			3,000		....	
Central Division			6,600		....	
Southern Division			1,000		....	
Probable savings—						
Central Division			....		— 10,046	
TOTAL .. Voted ..			13,60,700	13,35,000	13,65,000	13,55,052
Q-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
Northern Division			20,206		22,640	
Central Division			35,244		39,108	
Southern Division			28,092		31,080	
Travelling allowance (ordinary)—						
Northern Division			24,150		20,800	
Central Division			33,350		28,700	
Southern Division			35,400		31,300	
House-rent and other allowances—						
Northern Division			1,182		1,289	
Central Division			576		583	
TOTAL .. Voted ..			1,78,200	1,80,000	1,75,500	1,86,164
TOTAL, Sub-Divisional Establishments .. Voted ..			20,09,400	19,75,000	20,13,100	20,16,378

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
R-1 PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.						
R-1 (1) Pay of Establishment—						
Talatis—						
Northern Division (20—40)	1,056	1,054	4,40,925		4,47,173	
Central Division („)	1,823	1,822	7,41,648		7,52,754	
Southern Division („)	647	647	2,81,829		2,82,091	
Servants—Southern Division—10 (14), 98 (12)	108	109	6,598		6,920	
Leave salary —						
Northern Division			3,000		....	
Central Division			8,000		4,000	
Southern Division			2,000		....	
Probable savings—						
Northern Division			....		— 4,038	
Total .. Voted ..			14,84,000	14,85,000	14,88,900	14,85,724
R-1 (2) Allowances, Honoraria, etc.—						
Allowances to village accountants—						
Northern Division			240		120	
Central Division			75,900		73,720	
Southern Division			2,27,000		2,17,750	
Allowances to village servants useful to Government—						
Northern Division			1,19,000		1,14,460	
Central Division			31,300		30,070	
Southern Division			1,38,800		1,35,120	
Allowances to Heads of village police and watchmen—						
Northern Division			1,26,400		1,21,730	
Central Division			2,04,200		1,97,380	
Southern Division			2,06,000		2,01,550	
Travelling allowance (fixed)—						
Northern Division			40		36	
Central Division			40		36	
Travelling allowance (ordinary)—						
Northern Division			4,500		4,220	
Central Division			3,400		3,200	
Southern Division			3,700		2,900	
House-rent and other allowances—						
Northern Division			1,380		1,208	
Total .. Voted ..			11,41,900	11,50,000	11,03,500	11,49,923

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—concld.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
R-OTHER ESTABLISHMENTS—concld.				
R-1 (3) Contingencies—				
Fixed contingencies to talatis—				
Northern Division	12,672		21,072	
Central Division	21,864		32,258	
Southern Division	7,764		11,610	
Other non-contract contingencies—				
Central Division	6,100		5,880	
Southern Division	19,100		18,680	
TOTAL .. Voted ..	67,500	65,000	89,500	94,065
TOTAL, Pay and Allowances to District and Village Officers .. Voted ..	26,93,400	27,00,000	26,81,900	27,29,712
R-2 PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.				
R-2 (1) Allowances, Honoraria, etc.—				
Village executive officers—				
Northern Division	1,26,000		1,19,310	
Central Division	2,67,800		2,58,020	
Southern Division	93,600		90,210	
Remuneration for the collection of land revenue—				
Northern Division	1,900		2,400	
Central Division	21,500		20,370	
Southern Division	47,000		45,590	
Rewards—				
Northern Division	150		200	
Central Division	150		150	
Southern Division	100		50	
TOTAL .. Voted ..	5,58,200	5,75,000	5,36,300	5,68,250
R-2 (2) Contingencies—				
Village executive officers—				
Northern Division	37,000		35,890	
Central Division	61,400		59,550	
Southern Division	26,300		25,700	
Non-contract contingencies—				
Northern Division	200		400	
Southern Division	1,000		960	
TOTAL .. Voted ..	1,25,900	1,25,000	1,22,500	1,23,252
TOTAL, Pargana and village watandars and village expenses .. Voted ..	6,84,100	7,00,000	6,58,800	6,91,502
TOTAL, OTHER ESTABLISHMENTS .. Voted ..	33,77,500	34,00,000	33,40,700	34,21,214

DETAILED ACCOUNT No. 25-G-S. GENERAL ADMINISTRATION. G-Miscellaneous.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
S-DISCRETIONARY GRANTS BY HEADS OF PROVINCES.				
S-(1) Contingencies—				
Discretionary grants of the Governor	25,000		25,000	
TOTAL, Discretionary grants by Heads of Provinces .. Voted ..	25,000	25,000	25,000	25,000
DETAILED ACCOUNT No. 25-G-T. GENERAL ADMINISTRATION. G-Miscellaneous.				
T-MISCELLANEOUS.				
T-(1) Allowances, Honoraria, etc.—				
Passages to England for candidates of the I.C.S.	....		....	
TOTAL, Miscellaneous .. *Charged* ..	....	....	....	*560*
DETAILED ACCOUNT No. 25-G-U. GENERAL ADMINISTRATION. G-Miscellaneous.				
U-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS.				
U-(1) Charges in connection with the Village Uplift (Financed from Provincial Revenues)—				
U-1 (1) Pay of Establishment—				
Commissioner, N. D.	1,320			
Commissioner, C. D.	5,600			
Commissioner S. D.	3,880			
Programme Directors	3,000			
Total .. Voted ..	13,800			
U-1 (2) Allowances, Honoraria, etc.—				
Commissioner, N. D.	....			
Commissioner, C. D.	2,400			
Commissioner, S. D.	2,300			
Total .. Voted ..	4,700			
U-1 (3) Contingencies—				
Commissioner, N. D.	4,800			
Commissioner, C. D.	2,100			
Commissioner, S. D.	3,500			
Total .. Voted ..	10,400			
U-1 (4) Grant-in-aid—				
Commissioner, N. D.	13,200			
Commissioner, C. D.	4,900			
Commissioner, S. D.	5,000			
Total .. Voted ..	23,100			
Total, Provincial Scheme—Voted ..	52,000	63,000	56,000	
U-(2) Charges in connection with the economic development and improvement of rural areas (Financed from the Government of India grants)—				
Commissioner N. D.	13,400			
Commissioner, C. D.	61,800		1,90,200	
Commissioner, S. D, ...	84,800			
Total, .. Voted ..	1,60,000	1,84,000	1,90,200	
GRAND TOTAL .. Voted ..	2,12,000	2,47,000	2,46,200	....

DETAILED ACCOUNT No. 25-H.A U. GENERAL ADMINISTRATION. H-Charges in England.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
H.A-Secretary of State for India.					
H.A.U-(a) (1) Leave salaries and deputation pay	*Charged* ..	*800*	*1,640*	....	*12,474*
H.A.U-(a) (2) University subventions	Voted ..	9,600	10,840	9,240	....
Deduct—1/5th portion recoverable from Sind Government ..	..	—1,900	—2,184	—1,850	....
	Net Voted ..	7,700	8,656	7,390	6,514
H.A.U-(a) (3) Equipment and travelling allowance of the Governor.	*Charged* ..	....		....	*26,667*
H.A.U-(a) (4) Cost of passages	*Charged* ..	....		....	*1,312*
H.A.U-(b) Loss or gain by exchange	*Charged* ..	....	*10*	....	*—210*
	Voted ..	....	44	....	—42
TOTAL, H.A-Secretary of State for India ..	*Charged* ..	*800*	*1,650*	....	*40,243*
	Voted ..	7,700	8,700	7,390	6,472
DETAILED ACCOUNT No. 25-H.B-V. GENERAL ADMINISTRATION. H-Charges in England.					
H.B-High Commissioner for India.					
H.B.V-(a) (1) Leave salaries and deputation pay ..	*Charged* ..	*1,95,000*	*1,70,173*	*1,56,040*	*1,27,022*
	Voted ..	12,000	3,520	7,800	20,851
H.B.V-(a) (2) Sterling overseas pay	*Charged* ..	*42,840*	*46,240*	*62,000*	*54,728*
H.B.V-(a) (3) Stores for India	Voted ..	400	360	360	249
H.B.V-(a) (4) Allowances for selected candidates for I.C.S. ..	*Charged* ..	*27,960*	*33,680*	*37,400*	*34,728*
H.B.V-(b) Share of the cost of High Commissioner's establishment.	Voted ..	1,05,400	1,03,720	96,040	1,00,413
H.B.V-(c) Loss or gain by exchange	*Charged* ..	....	*1,307*	....	*—1,156*
	Voted ..	....	560	....	—630
TOTAL, H.B-High Commissioner for India ..	*Charged* ..	*2,65,800*	*2,51,400*	*2,55,440*	*2,15,322*
	Voted ..	1,17,800	1,08,160	1,04,200	1,20,883

27-ADMINISTRATION OF JUSTICE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A. High court .. .. *Charged* ..	27-A	*13,08,000*	*13,31,900*	*14,93,400*	*15,10,432*
B. Law officers .. .. .. *Charged* ..		*24,000*	*24,000*	*36,000*	*32,755*
Voted ..	27-B	2,58,800	2,81,000	2,79,800	2,96,832
C. Administrator general and official trustee .. Voted ..	27-C	53,000	52,000	52,000	50,472
D. Official Assignee .. .. .. *Charged* ..	27-D	*1,13,300*	*1,16,100*	(*a*)	(*a*)
E. Coroner's court .. .. .. Voted ..	27-E	12,300	12,000	12,200	12,478
F. Presidency magistrates' courts .. .. Voted ..	27-F	2,95,300	2,84,000	2,75,000	2,76,539
G. Civil and sessions courts .. .. *Charged* ..		*2,48,300*	*1,98,000*	*1,94,500*	*1,77,325*
Voted ..	27-G	28,95,700	29,41,000	29,29,800	29,69,939
H. Courts of small causes .. .. .. Voted ..	27-H	3,98,200	3,97,000	3,94,800	3,96,570
I. Criminal courts .. .. .. *Charged* ..		*1,36,000*	*1,36,000*	*1,36,000*	....
Voted ..	27-I	7,15,400	7,27,000	7,02,000	3,78,360
J. Pleadership and mukhtearship examination charges .. .. *Charged* ..		*4,200*	*5,000*	*4,000*	*4,142*
K. Charges in England .. .. .. *Charged* ..		*1,03,200*	*1,34,200*	*1,74,800*	*1,48,132*
Voted ..	27-K	20,100	9,100	32,700	16,379
L. Loss or gain by exchange .. .. *Charged* ..		....	*684*	....	*—770*
Voted ..		....	46	....	—85
For rounding .. *Charged* ..		....	*+116*	*+300*	
Voted ..		+200	—146	—300	
TOTAL ..		65,86,000	66,49,000	67,17,000	62,69,500
Charged ..		*19,37,000*	*19,46,000*	*20,39,000*	*18,72,016*
Voted ..		46,49,000	47,03,000	46,78,000	43,97,484

ADMINISTRATION OF JUSTICE.
A-High Court.

SUMMARY.

A-1. Judges	*5,19,000*	*5,35,000*	*5,66,900*	*6,00,400*
A-2. Original side :—				
(*a*) Prothonotary and Senior Master	*2,32,300*	*2,34,000*	*2,44,700*	*2,34,501*
(*b*) Translators	*87,800*	*85,000*	*86,900*	*86,031*
A 3. Appellate side :—				
(*a*) Registrar	*1,71,800*	*1,80,000*	*1,78,100*	*1,76,914*
(*b*) Reporter	*14,500*	*14,700*	*14,500*	*14,848*
(*c*) Translators	*42,000*	*44,200*	*42,400*	*42,146*
A-4. Commissioner for taking accounts	*31,000*	*31,400*	*31,100*	*31,182*
A-5. Taxing Master	*29,300*	*29,000*	*28,900*	*28,815*
A-6. Insolvency Registrar	*25,100*	*26,100*	*26,200*	*26,618*
A-7. Clerk of the Crown	*14,700*	*14,700*	*14,800*	*13,445*
A-8. Sheriff	*33,000*	*31,300*	*33,600*	*32,457*
A-9. Court Receiver and Liquidator	*1,07,500*	*1,06,500*	*1,11,700*	*1,09,296*
A-10. Official Assignee	....	....	*1,13,600*	*1,13,779*
TOTAL .. *Charged* ..	*13,08,000*	*13,31,900*	*14,93,400*	*15,10,432*

(*a*) Included under the minor head "A—High Court."

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DETAILS.			Rs.	Rs.	Rs.	Rs.
A-1 JUDGES.						
A-1 (1) Pay of Officers—						
Chief Justice and puisne judges (4,000—5,000)	10	10	*4,92,000*		*4,92,000*	
Temporary judges (4,000)	3	*1*	*48,000*		*1,12,000*	
Assistant judges under training			*6,800*		*3,000*	
Lump deduction for probable savings			*—30,500*		*—42,000*	
Total ..			*5,16,300*	*5,33,000*	*5,65,000*	*5,90,721*
A-1 (2) Allowances, Honoraria, etc.—						
Travelling allowance			*2,000*		*1,500*	
Compensatory allowance to assistant judges under training ..			*700*		*400*	
Total ..			*2,700*	*2,000*	*1,900*	*9,679*
Total .. *Charged* ..			*5,19,000*	*5,35,000*	*5,66,900*	*6,00,400*
A-2 ORIGINAL SIDE.						
(a) Prothonotary and Senior Master.						
A-2 (a) (1) Pay of Officers—						
Prothonotary and Senior Master and other officers (275—2,000) ..	10	10	*74,800*	*75,000*	*75,800*	*74,187*
A-2 (a) (2) Pay of Establishment—						
Superior establishment (50—400)	63	63	*1,07,300*		*1,07,087*	
Inferior establishment (23—30)	48	48	*14,600*		*14,081*	
Temporary establishment			*4,400*		*6,232*	
Tour of inspection			....		*9,000*	
Total ..			*1,26,300*	*1,27,000*	*1,36,400*	*1,29,427*
A-2 (a) (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)			*700*		....	
House-rent and other allowances			....		*1,700*	
Total ..			*700*	*1,000*	*1,700*	*1,629*
Carried over ..			*2,01,800*	*2,03,000*	*2,13,900*	*2,05,243*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938–39.	Strength. 19 39–4.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
A-2-ORIGINAL SIDE—contd.			Rs.	Rs.	Rs.	Rs.
(a) Prothonotary and Senior Master—contd.						
Brought forward ..			*2,01,800*	*2,03,000*	*2,13,900*	*2,05,243*
A-2 (a) (4) Contingencies—						
Contract contingencies—						
Stationery and other petty supplies			*1,200*			
Purchase of books and publications			*1,000*			
Purchase and repairs of furniture			*500*		*3,700*	
Binding and die-stamping charges			*500*			
Stitching charges for peons' uniforms			*290*			
Telephone charges			*210*			
Non-contract contingencies—						
Rents, rates and taxes			*2,200*			
Service postage and telegrams			*82*			
Audit fees			*800*			
Section work charges			*800*		*14,100*	
Lighting charges			*7,850*			
Water charges			*1,500*			
Subscription for daily cause list			*368*			
Tiffin charges for the delegates to the Parsi Chief Matrimonial Court.			*300*			
Pay of inferior servants			*900*		*800*	
Total ..			*18,500*	*19,000*	*18,600*	*17,037*
A-2 (a) (5) Establishment charges payable to other Government etc.—						
Cost of Accountant General's establishment doing work for the High Court			*12,000*	*12,000*	*12,200*	*12,221*
TOTAL .. *Charged* ..			*2,32,300*	*2,34,000*	*2,44,700*	*2,34,501*
(b) Translators.						
A-2 (b) (1) Pay of Establishment—						
Superior establishment (50—650)	37	37	*85,646*		*84,873*	
Inferior establishment (23—27)	6	6	*1,754*		*1,627*	
Total ..			*87,400*	*84,700*	*86,500*	*85,705*
A-2 (b) (2) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)			*100*		....	
House-rent and other allowances			....		*100*	
Total ..			*100*	....	*100*	*96*
A-2 (b) (3) Contingencies—						
Contract contingencies—						
Stationery and other petty supplies			*95*			
Purchase of books and publications			*40*		*245*	
Purchase and repairs of furniture			*90*			
Other charges			*20*			
Non-contract contingencies—						
Service postage and telegrams			55		*55*	
Total ..			*300*	*300*	*300*	*230*
TOTAL .. *Charged* ..			*87,800*	*85,000*	*86,900*	*86,031*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-3 APPELLATE SIDE.						
(a) Registrars.						
A-3 (a) (1) Pay of Officers—						
Registrar (1,500—2,000)+S. P.	1	1	*20,200*		*19,200*	
Deputy and Assistant Registrars (550—800)	2	2	*17,600*		*16,800*	
Leave salary			....		*700*	
Total ..			*37,800*	*37,000*	*36,700*	*35,951*
A-3 (a) (2) Pay of Establishment—						
Superior establishment (30—400)	57	57	*1,13,635*		*1,10,573*	
Inferior establishment (23—33)	41	41	*12,716*		*12,069*	
Temporary establishment			*200*		*3,906*	
Leave salary			....		*2,452*	
Probable Saving			*—2,851*		....	
Total ..			*1,23,700*	*1,29,000*	*1,29,000*	*1,25,939*
A-3 (a) (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)			*1,200*		....	
Travelling allowance			....		*100*	
House-rent and other allowances			....		*1,000*	
Total ..			*1,200*	*3,000*	*1,100*	*2,930*
A-3 (a) (4) Contingencies—						
Contract contingencies—						
Telephone charges			*510*		*4,600*	
Purchase and repairs of furniture			*500*			
Stationery and other petty supplies			*1,590*			
Purchase of books and publications			*1,900*			
Non-contract contingencies—						
Service postage and telegrams			*2,500*		*6,700*	
Audit fees			*900*			
Law text books			*1,200*			
Total ..			*9,100*	*11,000*	*11,300*	*12,094*
TOTAL .. *Charged* ..			*1,71,800*	*1,80,000*	*1,78,100*	*1,76,914*
(b) REPORTER.						
A-3 (b) (1) Pay of Officers—						
Reporter (1,000)	*1*	*1*	*12,000*	*12,000*	*12,000*	*12,000*
A-3 (b) (2) Pay of Establishment—						
Superior establishment (100—200)	*1*	*1*	*2,400*	*2,600*	*2,400*	*2,701*
A-3 (b) (3) Contingencies—						
Contract contingencies (Stationery and other Petty Supplies) ..			*100*	*100*	*100*	*147*
TOTAL .. *Charged* ..			*14,500*	*14,700*	*14,500*	*14,848*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-3 APPELLATE SIDE—contd.						
(c) TRANSLATORS.						
A-3 (c) (1) Pay of Establishment—						
Superior establishment (50—300)	19	19	*44,651*		*43,036*	
Inferior establishment (23)	1	1	*275*		*264*	
Lump deduction for probable savings			*—2,926*		*—1,000*	
Total ..			*42,000*	*44,200*	*42,300*	*42,098*
A-3 (c) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	....	*100*	*48*
TOTAL .. *Charged* ..			*42,000*	*44,200*	*42,400*	*42,146*
A-4 COMMISSIONER FOR TAKING ACCOUNTS.						
A-4 (1) Pay of Officers—						
Master and Registrar in Equity (1,600)	1	1	*19,200*	*19,200*	*19,200*	*19,200*
A-4 (2) Pay of Establishment—						
Superior establishment (50—300)	6	6	*10,774*		*10,576*	
Inferior establishment (23—27)	3	3	*885*		*845*	
Lump deduction for probable savings			*—659*		*—321*	
Total ..			*11,000*	*11,400*	*11,100*	*11,234*
A-4 (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)			*100*		....	
House-rent and other allowances			....		*100*	
Total ..			*100*	*100*	*100*	*48*
A-4 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..			*340*		*340*	
Non-contract contingencies—						
Service postage and telegrams			*10*		} *360*	
Audit fees			*350*			
Total ..			*700*	*700*	*700*	*700*
TOTAL .. *Charged* ..			*31,000*	*31,400*	*31,100*	*31,182*
A-5-TAXING MASTER.						
A-5 (1) Pay of Officers—						
Taxing Master (750—25—875)	1	1	*10,500*		*10,500*	
Assistant Taxing Master (600—15—675)	1	1	*7,600*		*7,400*	
Total ..			*18,100*	*17,900*	*17,900*	*17,881*
A-5 (2) Pay of Establishment—						
Superior establishment (50—200)	7	7	*10,243*		*9,976*	
Inferior establishment (23)	2	2	*550*		*524*	
Probable savings			*—93*			
Total ..			*10,700*	*10,700*	*10,500*	*10,446*
A-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			*100*		....	
House-rent and other allowances			....		*100*	
Total ..			*100*	....	*100*	*48*
A-5 (4) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..			*85*		*85*	
Non-contract contingencies—						
Service postage and telegrams			*10*		} *315*	
Audit fees			*305*			
Total ..			*400*	*400*	*400*	*440*
TOTAL ..*Charged* ..			*29,300*	*29,000*	*28,900*	*28,815*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-6 INSOLVENCY REGISTRAR.						
A-6 (1) Pay of Officers—						
Insolvency Registrar (725—25—850)	1	1	*10,200*	*10,100*	*10,200*	*10,050*
A-6 (2) Pay of Establishment—						
Superior establishment (60—250)	8	8	*11,607*		*12,954*	
Inferior establishment (23—27)	4	4	*1,216*		*1,108*	
Lump deduction for probable savings			*—23*		*—262*	
Total ..			*12,800*	*14,000*	*13,800*	*14,470*
A-6 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	....	*100*	*48*
A-6 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..			*45*		*45*	
Non-contract contingencies—						
Service postage and telegrams			*6*			
Audit fees			*2,000*		*2,055*	
Section work charges			*49*			
Total ..			*2,100*	*2,000*	*2,100*	*2,050*
TOTAL .. *Charged* ..			*25,100*	*26,100*	*26,200*	*26,618*
A-7 CLERK OF THE CROWN.						
A-7 (1) Pay of Officers—						
Clerk of the Crown (500)	1	1	*6,000*	*6,000*	*6,000*	*6,000*
A-7 (2) Pay of Establishment—						
Superior establishment (75—300)	3	3	*5,535*		*5,364*	
Inferior establishment (23—24)	2	2	*562*		*536*	
Leave Salary			*103*		....	
Total ..			*6,200*	*6,000*	*5,900*	*5,458*
A-7 (3) Allowances, Honoraria, etc.—						
House rent and other allowance			....	....	*100*	*24*
A-7 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..			*75*		*75*	
Non-contract contingencies—						
Service postage and telegrams			*50*		*325*	
Section work charges			*275*			
Other supplies and services—						
Diet and road money to witnesses			*2,100*		*2,400*	
Total ..			*2,500*	*2,700*	*2,800*	*1,963*
TOTAL .. *Charged* ..			*14,700*	*14,700*	*14,800*	*13,445*
A-8 SHERIFF.						
A-8 (1) Pay of Establishment—						
Superior establishment (50—750)	10	10	*24,038*		*24,605*	
Inferior establishment (23—27)	10	10	*2,920*		*2,795*	
Leave Salary			*142*		....	
Total ..			*27,100*	*27,000*	*27,400*	*26,932*
A-8 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			....		*200*	
Travelling allowance (fixed)			*300*		....	
Total ..			*300*	*300*	*200*	*265*
A-8 (3) Contingencies—						
Contract contingencies—						
Telephone charges			*220*			
Advertisement charges			*900*		*1,750*	
Conveyance charges for serving summons			*225*			
Other charges			*255*			
Non-contract contingencies (service postage and telegrams) ..			*30*		*100*	
Other supplies and services (Sessions charges)			*3,970*		*4,150*	
Total ..			*5,600*	*4,000*	*6,000*	*5,260*
TOTAL .. *Charged* ..			*33,000*	*31,300*	*33,600*	*32,457*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-9 COURT RECEIVER AND LIQUIDATOR.						
A-9 (1) Pay of Officers—						
Court Receiver and Liquidator (1700—2000)	1	1	*20,900*		*25,958*	
Other officers (250—875)	3	3	*18,600*		*17,942*	
Total ..			*39,500*	*38,800*	*43,900*	*42,864*
A-9 (2) Pay of Establishment—						
Superior establishment (50—375)	34	34	*50,685*		*51,492*	
Inferior establishment (23—29)	9	9	*2,596*		*2,508*	
Lump deduction for probable savings			*— 1,181*		*—2,000*	
Total ..			*52,100*	*51,700*	*52,000*	*52,021*
A-9 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			*200*		....	
House-rent and other Allowances			....		*100*	
Total ..			*200*	*300*	*100*	*111*
A-9 (4) Contingencies—						
Contract contingencies—						
Lighting charges			*500*		} *1,300*	
Petty expenses			*460*			
Purchase and repairs of furniture			*340*			
Non-contract contingencies—						
Rents			*14,400*		*14,400*	
Total ..			*15,700*	*15,700*	*15,700*	*14,300*
TOTAL .. *Charged* ..			*1,07,500*	*1,06,500*	*1,11,700*	*1,09,296*
A-10 OFFICIAL ASSIGNEE.						
A-10 (1) Pay of Officers—						
Official Assignee (2,000—50—2,250)	1				*25,350*	
Other officers (250—875)	3				*21,050*	
Total ..					*46,400*	*46,183*
A-10 (2) Pay of Establishment—						
Superior establishment (50—375)	33				*58,136*	
Inferior establishment (20—26)	17				*4,664*	
Lump deduction for probable savings					*—2,500*	
Total ..					*60,300*	*60,782*
A-10 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances					*700*	*660*
A-10 (4) Contingencies—						
Contract contingencies					*600*	
Non-contract contingencies					*5,600*	
Total ..					*6,200*	*6,154*
TOTAL .. *Charged* ..			(*a*)	(*a*)	*1,13,600*	*1,13,779*

(*a*) Shown under the minor head "D-Official Assignee".

DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B-1 Presidency Law Officers .. .. .. *Charged* ..			*24,000*	*24,000*	*36,000*	*32,755*
Voted ..			50,100	72,000	81,600	82,732
B-2 High Court Pleader Voted ..			52,900	51,000	51,300	53,491
B-3 Mofussil Establishment Voted ..			1,55,800	1,58,000	1,46,900	1,60,609
TOTAL ..			2,82,800	3,05,000	3,15,800	3,29,587
Charged ..			*24,000*	*24,000*	*36,000*	*32,755*
Voted ..			2,58,800	2,81,000	2,79,800	2,96,832
DETAILS.						
B-1 PRESIDENCY LAW OFFICERS.						
B-1 (1) Pay of Officers—						
Advocate General (1,600) .. .. *Charged* ..	1	1	*19,200*		*31,200*	
Government Solicitors (500) .. .. Voted ..	1	1	6,000		36,000	
Public Prosecutor Bombay (500)		1	6,000		....	
Total .. *Charged* ..			*19,200*	*19,200*	*31,200*	*27,955*
Voted ..			12,000	28,000	36,000	36,000
B-1 (2) Allowances, Honoraria, etc.—						
Allowance to Advocate General for establishment and other charges .. .. .. *Charged* ..			*4,800*		*4,800*	
Allowance to Government Solicitor for establishment and other charges .. .. .. Voted ..			....		12,000	
Allowances to Public Prosecutor, Bombay .. Voted ..			6,000			
Fees under the Wakf Act .. .. .. Voted ..			....		100	
Total .. *Charged* ..			*4,800*	*4,800*	*4,800*	*4,800*
Voted ..			6,000	10,000	12,100	12,089
B-1 (3) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..			(a) 100		410	
Non-contract contingencies			....		110	
Other supplies and services (Law charges)			32,000		32,980	
Total .. Voted ..			32,100	34,000	33,500	34,643
TOTAL ..			74,100	96,000	1,17,600	1,15,487
Charged ..			*24,000*	*24,000*	*36,000*	*32,755*
Voted ..			50,100	72,000	81,600	82,732

	Rs.
(a) Advocate General	100

DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B-2 HIGH COURT PLEADER (*a*)			Rs.	Rs.	Rs.	Rs.
B-2 (1) Pay of Officers—						
Government Pleader (500)	1	1	6,000	6,000	6,000	6,000
B-2 (2) Pay of Establishment—						
Superior establishment (50—200)	7	7	9,471		9,190	
Inferior establishment (23—25)	3	3	829		810	
Total ..			10,300	10,000	10,000	9,889
B-2 (3) Allowances, Honoraria, etc.—						
Fees in Government civil and criminal cases			28,500		27,152	
House-rent and other allowances			....		48	
Total ..			28,500	27,000	27,200	28,818
B-2 (4) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..			160		160	
Non-contract contingencies (service postage and telegrams) ..			250		230	
Other supplies and services			(*b*) 7,690		7,710	
Total ..			8,100	8,000	8,100	8,784
TOTAL .. Voted ..			52,900	51,000	51,300	53,491
B-3 MOFUSSIL ESTABLISHMENT. (*c*)						
B-3 (1) Pay of Officers—						
Government Pleaders (100—200)	19	19	26,200	27,000	26,700	26,700
B-3 (2) Pay of Establishment— (*d*)						
Superior establishment (25—80)	28	29	21,101		20,584	
Inferior establishment (10)	1	1	120		216	
Probable savings			—221		....	
Total ..			21,000	21,000	20,800	21,306
B-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			100		100	
House-rent and other allowances			200		160	
Fees in Government civil and criminal cases			98,300		90,840	
Total ..			98,600	1,00,000	91,100	1,05,147
B-3 (4) Contingencies—						
Other supplies and services (Law charges)			22,000	22,000	22,300	21,456
B-3 (5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government			—12,000	—12,000	— 14,000	— 14,000
TOTAL .. Voted ..			1,55,800	1,58,000	1,46,900	1,60,609

(*a*) Expenditure controlled by the Remembrancer o fLegal Affairs.
(*b*) Includes the following provisions :—

	Rs.
Fees to pleaders in murder cases—	
(1) Clerk of the Crown	3,000
(2) Registrar, Appellate Side	2,350
(3) Government Pleader	2,290
Allowance to special interpreter—	
(4) Clerk of the Crown	50
	7,690

(*c*) Expenditure except the provision under " Pay of Establishment " is controlled by the Remembrancer of Legal Affairs.
(*d*) The expenditure is controlled by the Home Department.

DETAILED ACCOUNT No. 27C. ADMINISTRATION OF JUSTICE. C-Administrator General and Official Trustee.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers						
Administrator General and Official Trustee (1,750—2,250) ..	1	1	25,200	24,000	24,000	22,800
C-(2) Pay of Establishment—						
Superior establishment (50—350)	9	9	16,108		15,623	
Inferior establishment (23—29)	7	7	2,128		1,977	
Leave salary			....		400	
Probable savings			—636		....	
Total ..			17,600	18,000	18,000	17,605
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			200		....	
House-rent and other allowances			....		200	
Total ..			200	200	200	192
C-(4) Contingencies—						
Contract contingencies—						
Telephone charges			270		650	
Purchase and repairs of furniture			200			
Purchase of books, etc.			100			
Other petty supplies			80			
Non-contract contingencies—						
Rents			9,000		9,150	
Service postage and telegrams			350			
Total ..			10,000	9,800	9,800	9,875
TOTAL .. Voted ..			53,000	52,000	52,000	50,472
DETAILED ACCOUNT No. 27-D ADMINISTRATION OF JUSTICE D-Official Assignee						
D (1) Pay of Officers—						
Official Assignee (2,000—50—2,250)		1	*25,950*			
Other officers (250—875)		3	*21,195*			
Probable Savings			*—1,345*			
Total ..			*45,800*	*47,000*		
D-(2) Pay of Establishment—						
Superior establishment (50—375)		33	*59,012*			
Inferior establishment (23—29)		17	*4,868*			
Lump deduction for probable savings			*—2,680*			
Total ..			*61,200*	*62,500*		
Carried over ..			*1,07,000*	*1,09,500*	(a)	(a)

DETAILED ACCOUNT No. 27D. ADMINISTRATION OF JUSTICE. D-Official Assignee.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
D-OFFICIAL ASSIGNEE—contd.			Rs.	Rs.	Rs.	Rs.
Brought forward ..			*1,07,000*	*1,09,500*	(*a*)	(*a*)
D (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			*500*			
Total ..			*500*	*600*		
D (4) Contingencies—						
Contract Contingencies—						
Telephone charges			*210*			
Stationery and other petty supplies			*390*			
Purchase of books and publications			*100*			
Non-contract Contingencies—						
Rents			*420*			
Service postage and telegrams			*1,280*			
Audit fees			*2,800*			
Section work charges			*600*			
Total ..			*5,800*	*6,000*		
TOTAL .. *Charged* ..			*1,13,300*	*1,16,100*	(*a*)	(*a*)
DETAILED ACCOUNT No. 27E ADMINISTRATION OF JUSTICE. E-Coroner's Court.						
E-(1) Pay of Officers—						
Coroner (500)	1	1	6,000	6,000	6,000	6,000
E-(2) Pay of Establishment—						
Special pay to Sub-Assistant Surgeon			360		360	
Inferior establishment (23—28)	5	5	1,416		1,406	
Leave salary			24		34	
Total ..			1,800	2,000	1,800	1,367
E-(3) Allowances, Honoraria, etc.— Travelling allowance (fixed)			1,000	1,000	1,000	1,080
E-(4) Contingencies—						
Contract Contingencies—						
Telephone charges			390		965	
Conveyance hire to jurors			335			
Allowance for post-mortem work			180			
Petty supplies			60			
Non-contract Contingencies—						
Service postage and telegrams			35		35	
Total ..			(*b*) 1,000	1,000	1,000	1,084
E-(5) Establishment charges payable to other Governments, etc.—						
Add—(1) Amount transferred from "29, Police" on account of 2/5 pay of the Police Surgeon, Bombay (Page 170)			1,920		1,800	
(2) Compensatory allowance to do. 171			196		216	
(3) Conveyance allowance to do. 171			384		384	
Total ..			2,500	2,000	2,400	2,947
TOTAL .. Voted ..			12,300	12,000	12,200	12,478

(*a*) Included under the minor head "A-High Court".

(*b*)

		Rs.
Coroner ..	Contract contingencies ..	725
Police Surgeon ..		240
		965
Coroner's Non-contract contingencies		35
		1,000

DETAILED ACCOUNT No. 27-E. ADMINISTRATION OF JUSTICE. F-Presidency Magistrates' Courts.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
F-(1) Pay of Officers—						
Chief Presidency Magistrate and other officers (500—2,000) ..	9	11	1,46,052		1,31,700	
Leave salary			....		2,300	
Lump deduction			—7,852		....	
Total ..			1,38,200	1,36,000	1,34,000	1,30,321
F-(2) Pay of Establishment—						
Superior establishment (50—310)	47	47	96,858		97,010	
Inferior establishment (23—30)	42	42	12,258		11,914	
Temporary establishment			21,552		11,076	
Leave salary			332		....	
Total ..			1,31,000	1,23,000	1,20,000	1,18,609
F-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			7,200		1,200	
House-rent and other allowances			....		1,200	
Total ..			7,200	3,000	2,400	2,932
F-(4) Contingencies—						
Contract contingencies—						
Telephone charges			2,410		} 10,030	
Lighting charges			4,400			
Water charges			150			
Purchase of books and publications			500			
Other Charges			640			
Purchase and repair of furniture			1,400			
Garden expenses			200			
Conveyance charges			500			
Stationery and other petty supplies			300			
Non-contract contingencies—			..			
Rent			10,220		} 13,462	
Service postage and telegrams			400			
Water charges			2,200			
Telephone charges			180			
Pay of inferior servants			2,400		2,208	
Other supplies and services (Diet and road money to witnesses) ..			1,300		1,100	
Total ..			27,200	30,000	26,800	33,361
F-(5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution from the Bombay Municipality and from the society for the prevention of cruelty to animals			—8,300	—8,000	— 8,200	—8,684
TOTAL .. Voted ..			2,95,300	2,84,000	2,75,000	2,76,539

DETAILED ACCOUNT No. 27-G.
ADMINISTRATION OF JUSTICE.
G-Civil and Sessions Courts.

	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
G-1 District and Sessions Judges .. .. *Charged* ..			*2,48,300*	*1,98,000*	*1,94,500*	*1,77,325*
Voted ..			8,43,600	9,05,000	8,59,700	9,08,756
G-2 Subordinate Judges .. .. Voted ..			16,42,200	16,30,000	16,60,300	16,50,800
G-3 Process-serving Establishment .. .. Voted ..			4,09,900	4,06,000	4,09,800	4,10,383
TOTAL ..			31,44,000	31,39,000	31,24,300	31,47,264
Charged ..			*2,48,300*	*1,98,000*	*1,94,500*	*1,77,325*
Voted ..			28,95,700	29,41,000	29,29,800	29,69,939
DETAILS.						
G-1 DISTRICT AND SESSIONS JUDGES.						
G-1 (1) Pay of Officers—						
Civil and Sessions judges and other officers .. .. (*650—3,000*) .. *Charged* ..	*10*	12	*2,38,550*		*1,83,500*	
(750—2,250) .. Voted ..	17	15	2,49,532		2,78,100	
Assistant Judges under training			*21,100*		*22,400*	
Lump deduction for probable savings .. .. *Charged* ..			*—23,650*		*—19,000*	
Voted ..			—532		....	
Total .. *Charged* ..			*2,36,000*	*1,89,000*	*1,86,900*	*1,66,291*
Voted ..			2,49,000	3,06,000	2,78,100	3,14,493
G-1 (2) Pay of Establishment—						
Superior establishment (20—200)	341	339	3,54,028		3,55,952	
Inferior establishment (13—22)	196	197	38,556		38,448	
Temporary establishment			16,700		16,000	
Lump deduction for probable savings			—4,584		—9,000	
Total .. Voted ..			4,04,700	4,07,000	4,01,400	4,04,514
G-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..			*6,000*		*5,900*	
Voted ..			16,100		16,500	
House-rent and other allowances .. .. Voted ..			4,200		5,800	
Fees to Government examiner of questioned documents .. .. Voted ..			500		800	
Charges for giving evidence in explosive cases			200		....	
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..			*6,300*		*1,700*	
Total .. *Charged* ..			*12,300*	*9,000*	*7,600*	*11,034*
Voted ..			21,000	25,000	23,100	23,236
G-1 (4) Contingencies—						
Contract contingencies—						
Telephone charges			1,993			
Lighting charges			4,705			
Purchase of books and publications			11,265			
Purchase and repairs of furniture			8,425			
Stitching charges for peons' uniforms			300		40,000	
Carriage of records and muddemal			3,940			
Stationery and other petty supplies			9,198			
Other charges			2,174			
Non-contract contingencies—						
Rents, rates and taxes			29,400			
Service postage and telegrams			51,000		71,078	
Pay of inferior servants			2,500		2,522	
Other supplies and services (Diet and road money to witnesses) ..			44,000		43,500	
Total .. Voted ..			1,68,900	1,67,000	1,57,100	1,66,513
TOTAL ..			10,91,900	11,03,000	10,54,200	10,86,081
Charged ..			*2,48,300*	*1,98,000*	*1,94,500*	*1,77,325*
Voted ..			8,43,600	9,05,000	8,59,700	9,08,756

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Civil and Sessions Courts—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
F-2 SUBORDINATE JUDGES.						
G-2 (1) Pay of Officers—						
Sub-Judges (250—850)	134	134	6,75,219	....	6,88,300	
Probable savings			—5,219	....	....	
Total ..			6,70,000	6,57,000	6,88,300	6,75,548
G-2 (2) Pay of Establishment—						
Superior establishment (25—140)	989	992	8,44,099		8,57,708	
Inferior establishment (10—20)	410	412	72,192		72,328	
Temporary establishment			34,900		34,364	
Lump deduction for probable savings			—6,291		—20,000	
Total ..			9,44,900	9,44,000	9,44,400	9,47,007
G-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			23,100		22,000	
House-rent and other allowances			4,200		5,600	
Total ..			27,300	29,000	27,600	28,245
TOTAL .. Voted ..			16,42,200	16,30,000	16,60,300	16,50,800
G-3 PROCESS-SERVING ESTABLISHMENT.						
G-3 (1) Pay of Establishment—						
DISTRICT COURTS.						
Superior establishment (20—50)	20	20	7,800		7,800	
Leave salary			100		....	
Total ..			7,900	8,000	7,800	7,918
SUBORDINATE COURTS.						
Superior establishment (20 to 50)	1,056	1,057	3,68,825		3,73,600	
Leave salary			2,175		....	
Lump deduction for probable savings			....		—2,500	
Total ..			3,71,000	3,67,000	3,71,100	3,71,664
G-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			4,500		4,500	
House-rent and other allowances			1,500		1,400	
Total ..			6,000	6,000	5,900	5,801
G-3 (3) Establishment Charges payable to or recoverable from other Governments, Departments and private bodies—						
Add—Fixed amount transferred from "25-General Administration" (page 121)			25,000	25,000	25,000	25,000
TOTAL .. Voted ..			4,09,900	4,06,000	4,09,800	4,10,383

DETAILED ACCOUNT No. 27-H.
ADMINISTRATION OF JUSTICE.
H-Courts of Small Causes.

	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
H-1 Presidency courts			3,18,100	3,18,000	3,16,000	3,14,014
H-2 Mofussil courts			80,100	79,000	78,800	82,556
TOTAL .. Voted			3,98,200	3,97,000	3,94,800	3,96,570
DETAILS.						
H-1 PRESIDENCY COURTS.						
H-1 (1) Pay of Officers—						
Chief Judge and other judges (1,000—2,000)	6	6	1,01,500		97,953	
Other officers (500—650)	2	1	6,800		9,747	
Total			1,08,300	1,08,000	1,07,700	1,08,152
H-1 (2) Pay of Establishment—						
Superior establishment (50—400)	148	148	1,88,552		1,88,370	
Inferior establishment (23—28)	40	40	11,348		10,880	
Temporary establishment			4,100			
Lump deduction for probable savings			—4,400		—1,650	
Total			1,99,600	1,99,000	1,97,600	1,95,027
H-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			600		....	
House-rent and other allowances			....		1,100	
Total			600	1,000	1,100	1,033
H-1 (4) Contingencies—						
Contract contingencies—						
Telephone charges			220			
Lighting charges			2,700			
Water charges			750		5,000	
Purchase of books and publications			500			
Stationery and other petty supplies			620			
Other charges			230			
Non-contract contingencies—						
Rents, rates and taxes			1,880		3,052	
Service postage and telegrams			1,200			
Pay of inferior servants			1,500		1,548	
Total			9,600	10,000	9,600	9,802
TOTAL .. Voted			3,18,100	3,18,000	3,16,000	3,14,014
H-2 MOFUSSIL COURTS.						
H-2 (1) Pay of Officers—						
Judges (1,200)	2	2	28,800	29,000	28,800	31,133
H-2 (2) Pay of Establishment—						
Superior establishment (20—200)	59	59	44,281		45,602	
Inferior establishment (17—20)	12	12	2,616		2,598	
Temporary establishment			840			
Lump deduction for probable savings			—437		—2,000	
Total			47,300	46,000	46,200	47,047
H-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			200		200	
Total			200	....	200	519
H-2 (4) Contingencies—						
Contract contingencies—						
Lighting charges			300			
Water charges			200			
Purchase of books			150		1,100	
Purchase and repair of furniture			120			
Other charges			380			
Non-contract contingencies—						
Service postage and telegrams			2,650		2,500	
Total			3,800	4,000	3,600	3,857
TOTAL .. Voted			80,100	79,000	78,800	82,556

DETAILED ACCOUNT No. 27-I. ADMINISTRATION OF JUSTICE. I-Criminal Courts.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
I-1 General establishment .. .. *Charged* ..			*1,36,000*	*1,36,000*	*1,36,000*	....
I-1 General establishment .. .. Voted ..			6,75,700	6,87,000	6,62,800	3,37,116
I-2 Judicial establishment .. .. Voted ..			39,700	40,000	39,200	41,244
TOTAL .. *Charged* ..			*1,36,000*	*1,36,000*	*1,36,000*	....
TOTAL .. Voted ..			7,15,400	7,27,000	7,02,000	3,78,360
DETAILS.						
I-1 GENERAL ESTABLISHMENT.						
I-1 (1) Pay of Officers—						
Resident and City Magistrates—						
Northern Division (200—850)	10	11	54,545		48,815	
Central Division (200—650)	4	4	18,595		16,985	
Southern Division (370—400)	1	1	4,800		4,800	
Leave salary			660		2,300	
Total ..			78,600	78,000	72,900	77,505
I-1 (2) Pay of Establishment—						
Temporary establishment—						
Northern Division			2,000		816	
Central Division			1,080		1,084	
Southern Division			820		....	
Total ..			3,900	3,000	1,900	4,442
Carried over ..			82,500	81,000	74,800	81,947

DETAILED ACCOUNT No. 27-I. 27-ADMINISTRATION OF JUSTICE. I-Criminal Courts—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
I-GENERAL ESTABLISHMENT—contd.				
Brought forward	82,500	81,000	74,800	81,947
I-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)— Central Division	1,980		2,780	
Travelling allowance (ordinary)—				
Northern Division	750		900	
Central Division	300		200	
Southern Division	400		450	
House-rent and other allowances—				
Northern Division	805		870	
Fees for serving summons in criminal cases—				
Northern Division	2,265		2,400	
Central Division	6,200		4,800	
Southern Division	2,200		2,400	
Total ..	14,900	20,000	14,800	15,946
I-1 (4) Contingencies—				
Contract contingencies—				
Northern Division	(*a*) 1,550		1,400	
Central Division	(*b*) 1,200		1,170	
Southern Division	(*c*) 420		420	
Non-contract contingencies—				
Northern Division	(*d*) 5,572		5,487	
Central Division	(*e*) 2,317		1,847	
Southern Division	(*f*) 576		576	
Other supplies and services—				
(Diet. and road money to witnesses)—				
Northern Division	23,465		23,000	
Central Division	53,000		49,000	
Southern Division	23,500		23,000	
Total ..	1,11,600	1,20,000	1,05,900	1,15,216
Carried over ..	2,09,000	2,21,000	1,95,500	2,13,109

Details	(*a*) Rs.	(*b*) Rs.	(*c*) Rs.
Stationery and other petty supplies ..	610	360	160
Purchase of books	200	500	80
Purchase of furniture	400	50	..
Carriage of records	200	240	180
Lighting charges	140	50	..
	1,550	1,200	420

Details	(*d*) Rs.	(*e*) Rs.	(*f*) Rs.
Rent, rates and taxes	4,706	897	516
Service postage and telegrams ..	500	1,020	60
Office expenses miscellaneous ..	170	400	..
Pay of inferior servants	196	..	..
	5,572	2,317	576

DETAILED ACCOUNT No. 27-I. ADMINISTRATION OF JUSTICE. I-Criminal Courts—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
I-GENERAL ESTABLISHMENT—*contd.*				
Brought forward	2,09,000	2,21,000	1,95,500	2,13,109
I-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, and private bodies—				
Deduct—Cost recoverable from the Ahmedabad municipality on account of the stipendiary magistrate	—3,500	—4,000	—2,900	—6,393
Add—Fixed amount transferred from "25-General Administration".. (page 121). *Charged* ..	*1,36,000*	*1,36,000*	*1,36,000*	....
Voted ..	4,70,200	4,70,000	4,70,200	1,30,400
Total .. *Charged* ..	*1,36,000*	*1,36,000*	*1,36,000*	....
Voted ..	4,66,700	4,66,000	4,67,300	1,24,007
TOTAL .. *Charged* ..	*1,36,000*	*1,36,000*	*1,36,000*	....
Voted ..	6,75,700	6,87,000	6,62,800	3,37,116
I-2 JUDICIAL ESTABLISHMENT.				
I-2 (1) Allowances, Honoraria, etc.—				
Travelling allowance(ordinary), Northern Division	....	....	....	....
I-2 (2) Contingencies—				
Contract contingencies—				
Northern Division	(*a*) 565		540	
Central Division	(*b*) 450		430	
Non-contract contingencies—				
Northern Division	(*c*) 1,035		958	
Central Division	(*d*) 1,109		917	
Other supplies and services—				
Northern Division	1,600		1,455	
Central Division	1,941		1,900	
Total ..	6,700	7,000	6,200	8,735
I-2 (3) Establishment charges payable to other Governments, Departments, and private bodies—				
Add—Fixed amount transferred from "25-General Administration—General establishment" (page 121)	32,000		32,000	32,000
Add—Share payable to certain local bodies on account of establishment of honorary and bench magistrates	1,000		1,000	509
Total ..	33,000	33,000	33,000	32,509
TOTAL .. Voted ..	39,700	40,000	39,200	41,244

Details.	(*a*) Rs.	(*b*) Rs.	*Details.*	(*c*) Rs.	(*d*) Rs.
Telephone charges ..	190	200	Rent, rates and taxes ..	925	511
Lighting charges ..	200	50	Service postage and telegrams	110	490
Carriage of muddemal ..	60	200	Pay of inferior servants ..	....	108
Other charges. ...	115	....			
	565	450		1,035	1,109

DETAILED ACCOUNT No. 27-K. ADMINISTRATION OF JUSTICE. K-Charges in England.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Leave salaries and depution pay—High Commissioner for India ..	*Charged* ..	*87,440*	*1,24,480*	*1,62,840*	*1,36,456*
—High Commissioner for India ..	Voted ..	16,880	5,120	29,520	15,508
Sterling overseas pay— Do. do. ..	*Charged* ..	*15,200*	*9,680*	*12,000*	*11,676*
Other Charges— —Secretary of State ..	*Charged* ..	*520*	....	....	....
	Voted ..	....	4,000	3,200	871
—High Commissioner for India ..	Do. ..	3,200	....	....	....
Rounding ..	*Charged* ..	*+40*	*+40*	*—40*	....
	Voted ..	+20	—20	—20	....
	Total ..	1,23,300	1,43,300	2,07,500	1,64,511
TOTAL ..	*Charged* ..	*1,03,200*	*1,34,200*	*1,74,800*	*1,48,132*
	Voted ..	20,100	9,100	32,700	16,379

28-JAILS AND CONVICT SETTLEMENTS.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A.-JAILS	*Charged* ..		*83,100*	*63,000*	*83,400*	*97,822*
	VOTED ..	28-A	13,20,800	13,83,000	13,67,400	14,01,127
B.-JAIL MANUFACTURES	VOTED ..	28-B	1,80,000	1,57,000	1,57,900	1,99,736
C.-WORKS	VOTED ..		....	1,000	1,200	11,989
D.-CHARGES IN ENGLAND	*Charged* ..		*22,800*	*50,000*	*43,000*	*9,580*
	VOTED ..	28-D	4,400	7,640	7,000	12,429
E.-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*254*	....	*—55*
	VOTED ..		....	39	....	—64
From rounding ..	*Charged* ..		*+100*	*—254*	*—100*	....
	VOTED ..		—200	+321	—500	....
	TOTAL ..		16,11,000	16,62,000	16,59,000	17,32,564
	Charged ..		*1,06,000*	*1,13,000*	*1,26,000*	*1,07,347*
	VOTED ..		15,05,000	15,49,000	15,33,000	16,25,217

28-JAILS AND CONVICT SETTLEMENTS. A-Jails (*a*).		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Summary.					
Superintendence	*Charged*	*31,600*	*30,200*	*31,000*	*32,736*
	VOTED	28,000	26,000	26,500	26,517
Presidency Jails	*Charged*	*1,200*	*1,200*	*1,200*	*1,200*
	VOTED	98,900	1,00,000	96,400	99,747
Central Jails	*Charged*	*49,700*	*30,000*	*32,300*	*51,892*
	VOTED	5,09,300	5,19,000	4,71,500	4,71,807
District Jails	VOTED	2,95,600	3,31,000	3,43,200	3,83,644
Lock-ups	VOTED	62,300	63,000	56,700	78,912
Borstal school	*Charged*	*600*	*600*	*600*	*412*
	VOTED	62,100	70,000	58,600	62,036
Charges in connection with settlement of criminal tribes (*b*)	*Charged*	....	*1,000*	*18,300*	*11,582*
	VOTED	2,59,000	2,67,000	2,58,900	2,66,917
Charges in connection with the Committee to investigate the working of Criminal Tribes	VOTED	....	1,000	....	845
Grants-in-aid, contributions and donations	VOTED	5,600	6,000	5,600	10,702
Add—Transfers from "Jail Manufactures"	VOTED	....	....	+50,000	....
TOTAL	Jails	14,03,900	14,46,000	14,50,800	14,98,949
	Charged	*83,100*	*63,000*	*83,400*	*97,822*
	VOTED	13,20,800	13,83,000	13,67,400	14,01,127

(*a*) Under the control of the Inspector General of Prisons except charges in connection with the Criminal Tribes, *vide* foot-note (*b*).

(*b*) Under the control of the Backward Class Officer.

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1 SUPERINTENDENCE.						
A-1 (1) Pay of Officers—						
Inspector General (2,300—2,500) .. .. *Charged* ..	*1*	*1*	*30,000*		*28,400*	
Personal assistant (300—20—440) .. .. Voted ..	1	1	4,100		3,800	
Total .. *Charged* ..			*30,000*	*27,600*	*28,400*	*29,864*
Total .. Voted ..			4,100	3,800	3,800	4,361
A-1 (2) Pay of Establishment—						
Clerks and other superior establishment (25—250)	13	13	17,005		16,992	
Servants (17—22)	5	5	1,116		1,128	
Temporary establishment			1,500		480	
Probable savings			—1,121		—1,000	
Total .. Voted ..			18,500	17,000	17,600	16,919
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..			*1,600*		*1,445*	
Travelling allowance (ordinary) .. .. Voted ..			500		700	
Cost of passages granted under Superior Civil Services Rules, 1924 .. .. .. *Charged* ..			....		*1,155*	
Total .. *Charged* ..			*1,600*	*2,600*	*2,600*	*2,872*
Total .. Voted ..			500	700	700	422
A-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			2,100		4,400	
Telephone charges			620			
Lighting charges			225			
Commission charges on Railway warrants			1,500			
Other non-contract contingencies			455			
Total ..			4,900	4,500	4,400	4,815
TOTAL, A-1 Superintendence ..			59,600	56,200	57,500	59,253
Charged ..			*31,600*	*30,200*	*31,000*	*32,736*
Voted ..			28,000	26,000	26,500	26,517

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-2—PRESIDENCY JAILS.						
A-2 (1) Pay of Officers—						
Superintendent (500—750) .. .. .. Voted ..	1	1	9,200		9,000	
Medical Officer's allowance .. .. .. *Charged* ..			*1,200*		*1,200*	
Total .. *Charged* ..			*1,200*	*1,200*	*1,200*	*1,200*
Voted ..			9,200	9,000	9,000	8,646
A-2 (2) Pay of Establishment—						
Jailors (100—290)	3	3	6,325		7,960	
Clerks (25—160)	6	6	5,788		5,761	
Subedars, jamadars, havildars, naiks, sepoys and peons (30—75)	59	59	25,200		25,130	
Sub-Assistant Surgeons (50—200)	3	3	3,835		4,436	
Compounders (30—90)	1	1	852		813	
Total .. Voted ..			42,000	44,000	44,100	44,078
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—Fixed			600		600	
Do. —Ordinary			450		435	
House-rent and other allowances			5,650		5,665	
Total .. Voted ..			6,700	8,000	6,700	7,331
Carried over .. *Charged* ..			*1,200*	*1,200*	*1,200*	*1,200*
Voted ..			57,900	61,000	59,800	60,055

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-2—Presidency Jails—contd.					
Brought over ..	*Charged* ..	*1,200*	*1,200*	*1,200*	*1,200*
	Voted ..	57,900	61,000	59,800	60,055
A-2 (4) Contingencies—					
Dietary charges		19,005		17,756	
Hospital charges		2,005		1,853	
Clothing and bedding of prisoners		3,310		....	
Sanitation charges		9,660		9,555	
Charges for moving prisoners		3,000		3,007	
Miscellaneous services and supplies		2,455		2,544	
Contingent charges—					
Service postage and telegrams		550		1,505	
Telephone charges		420			
Other charges		255			
Extraordinary charges for live stock and tools and plant		340		380	
Total ..	Voted ..	41,000	39,000	36,600	39,692
TOTAL, Presidency Jails ..		1,00,100	1,01,200	97,600	1,00,947
	Charged ..	*1,200*	*1,200*	*1,200*	*1,200*
	Voted ..	98,900	1,00,000	96,400	99,747

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd		Strength, 1938–39.	Strength, 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate. 1938–39.	Accounts, 1937–38.
				Rs.	Rs.	Rs.	Rs.
A-3 CENTRAL JAILS.							
A-3 (1) Pay of Officers—							
Superintendents (800—1,850)	*Charged*	2	3	*43,700*		*30,900*	
	Voted	2	1	21,000		27,400	
Medical Officer's allowance	*Charged*			....		*900*	
	Voted			100		....	
Leave salary	*Charged*			*4,900*		....	
	Voted			4,800		....	
Total	*Charged*			*48,600*	*29,000*	*31,800*	*51,638*
	Voted			25,900	30,000	27,400	15,334
A-3 (2) Pay of Establishment—							
Jailors (50—350)		14	14	37,230		37,145	
Clerks, teachers, wireman and driver (25—200)		26	26	24,855		24,743	
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65)		450	450	1,24,852		1,25,187	
Temporary establishment				1,896		1,116	
Sub-Assistant Surgeons (60—200)		9	9	14,686		13,144	
Compounders (20—75)		4	4	2,490		2,365	
Probable savings				—6,109		....	
Total	Voted			1,99,900	1,98,000	2,03,700	1,97,259
A-3 (3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary	*Charged*			*500*		*500*	
	Voted			3,300		2,709	
House-rent and other allowances	*Charged*			*600*		....	
	Voted			16,500		12,294	
Rewards	Voted			....		97	
Total	*Charged*			*1,100*	*1,000*	*500*	*254*
	Voted			19,800	17,000	15,100	17,302
Carried over	*Charged*			*49,700*	*30,000*	*32,300*	*51,892*
	Voted			2,45,600	2,45,000	2,46,200	2,29,895

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–
		Rs.	Rs.	Rs.	Rs.
A-3 CENTRAL JAILS—contd.					
Brought over ..	*Charged* ..	*49,700*	*30,000*	*32,300*	*51,892*
	Voted ..	2,45,600	2,45,000	2,46,200	2,29,895
A-3 (4) Contingencies—					
Dietary charges		1,40,000		1,29,012	
Hospital charges		6,200		6,330	
Clothing and bedding of prisoners		36,050		....	
Sanitation charges		33,000		35,406	
Charges for moving prisoners		13,600		15,229	
Miscellaneous services and supplies		23,000		22,310	
Contingent charges—					
Rents, Rates and Taxes		240			
Service postage and telegrams		3,546			
Telephone charges		1,110		10,670	
Petty construction		5,479			
Other charges		625			
Extraordinary charges of live stock and tools and plant		850		1,493	
Introduction of hand-spinning in jails		....		4,850	
Total ..	Voted ..	2,63,700	2,74,000	2,25,300	2,38,843
A-3-(5) Grants-in-aid, Contributions, etsc.					
Contribution for passage of officers lent by Other Governments		....	....	....	3,069
TOTAL .. Central Jails ..		5,59,000	5,49,000	5,03,800	5,23,699
	Charged ..	*49,700*	*30,000*	*32,300*	*51,892*
	Voted ..	5,09,300	5,19,000	4,71,500	471,,807

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails— contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS.						
A-4 (1) Pay of Officers—						
Superintendents (500—750)	2	1	8,100		12,700	
Allowances to superintendents of district prisons			2,100		2,100	
Medical Officer's allowance			900		900	
Total .. Voted ..			11,100	11,000	15,700	17,015
A-4 (2) Pay of Establishment—						
Jailors (55—290)	15	13	22,910		23,280	
Clerks, teachers and carpenters (30—125)	14	11	9,755		11,296	
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65) ..	241	177	46,821		64,593	
Inferior servants (14½—16)	2	2	360		360	
Sub-Assistant Surgeons (60—200)	5	3	5,148		8,223	
Compounders (20—75)	4	3	2,550		2,805	
Temporary establishment			2,600		1,443	
Leave salary			1,456		2,000	
Total .. Voted ..			91,600	1,00,000	1,14,000	1,15,100
A-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance—fixed			300		300	
Do. —ordinary			1,507		1,818	
House rent and other allowances			11,293		11,034	
Rewards			....		48	
Total .. Voted ..			13,100	15,000	13,200	15,678
Carried over .. Voted ..			1,15,800	1,26,000	1,42,900	1,47,793

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—*contd.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
	Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS—*contd.*				
Brought over .. Voted ..	1,15,800	1,26,000	1,42,900	1,47,793
A-4 (4) Contingencies—				
Dietary charges	1,16,930		1,31,702	
Hospital charges	2,035		4,788	
Clothing and bedding of prisoners	12,744		....	
Sanitation charges	11,544		12,125	
Charges for moving prisoners	17,343		18,766	
Miscellaneous services and supplies	12,083		20,888	
Contingent charges—				
Rents, rates and taxes	1,405			
Service postage and telegrams	1,650			
Telephone charges	856		10,349	
Petty construction and repairs	2,250			
Other charges	355			
Extraordinary charges for live stock and tools and plant	605		1,682	
Total .. Voted ..	1,79,800	2,05,000	2,00,300	2,35,851
TOTAL, District Jails .. Voted ..	2,95,600	3,31,000	3,43,200	3,83,644
A-5 LOCK-UPS.				
A-5 (1) Contingencies—				
Dietary charges	56,430		52,022	
Clothing and bedding of prisoners	300		....	
Sanitation charges	500		....	
Charges for moving prisoners	3,900		3,303	
Miscellaneous services and supplies	1,170		903	
Extraordinary charges for live stock and tools and plant	....		472	
TOTAL, Lock-ups .. Voted ..	62,300	63,000	56,700	78,912

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-6 BORSTAL SCHOOL, DHARWAR.						
A-6 (1) Pay of Officers—						
Governor (450—750) .. .. .. Voted ..	1	1	7,800		8,100	
Medical Officer's allowance .. .. .. *Charged* ..			*600*		*600*	
Total .. *Charged* ..			*600*	*600*	*600*	*412*
Total .. Voted ..			7,800	8,000	8,100	7,895
A-6 (2) Pay of Establishment—						
Deputy governor (100—200)	1	1	1,440		1,380	
Clerks, teachers, carpenters, etc. (30—100)	20	20	13,983		13,538	
Supervisors (21—45)	26	26	7,740		7,724	
Sub-Assistant surgeon (60—200)	1	1	1,195		1,618	
Compounder (25—75)	1	1	900		840	
Probable savings			—258		....	
Total .. Voted ..			25,000	25,000	25,100	24,451
A-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance			1,300		1,125	
House-rent and other allowances			1,100		975	
Total .. Voted ..			2,400	2,000	2,100	2,604
A-6 (4) Contingencies—						
Dietary charges			14,000		14,550	
Hospital charges			600		485	
Clothing and bedding of prisoners			2,650		....	
Sanitation charges			2,400		2,250	
Charges for moving prisoners			1,300		970	
Miscellaneous services and supplies			3,000		1,844	
Contingent charges—						
Rents, Rates and Taxes			482			
Service postageand telegrams			500			
Telephone charges			190		2,716	
Petty construction and repairs			1,200			
Other charges			128			
Extraordinary charges for live stock and tools and plant			450		485	
Total—Voted ..			26,900	35,000	23,300	27,086
TOTAL, Borstal School ..			62,700	70,600	59,200	62,448
Charged ..			*600*	*600*	*600*	*412*
Voted ..			62,100	70,000	58,600	62,036

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-7 SETTLEMENT OF CRIMINAL TRIBES.						
A-7 (1) Pay of Officers—						
Backward Class Officer (1,000—2,250) .. .. *Charged*	*1*	..	....		*27,200*	
(300—650) plus special pay Voted	..	1	11,400		....	
Assistant Backward Class Officers (300—650) .. Voted	3	3	11,457		13,540	
Leave salary .. .. Voted			2,543		6,160	
Total .. *Charged*			....	....	*27,200*	*19,568*
Voted			25,400	24,000	19,700	18,567
A-7 (2) Pay of Establishment—						
Permanent establishment (10—300)	22	259	1,11,600		1,04,358	
Temporary establishment			29,864		11,242	
Lump deduction for probable savings			—6,264		— 10,000	
Total ..			1,35,200	1,21,000	1,05,600	1,11,301
A-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (*Charged*) .. Fixed ..			....		*1,860*	
Ordinary ..			....		*1,040*	
Travelling allowance .. (Voted) .. Fixed ..			3,800		2,136	
Ordinary ..			15,900		17,436	
House-rent and other allowances .. .. Voted ..			6,500		6,338	
Rewards to Government servants .. .. Voted ..			200		290	
Total .. *Charged* ..			....	*1,000*	*2,900*	*3,814*
Voted ..			26,400	27,000	26,200	22,190
Carried over .. *Charged* ..			....	*1,000*	*30,100*	*23,382*
Voted ..			1,87,000	1,72,000	1,51,500	1,52,058

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..	*Charged* ..	....	*1,000*	*30,100*	*23,382*
	Voted ..	1,87,000	1,72,000	1,51,500	1,52,058
A-7 SETTLEMENT OF CRIMINAL TRIBES—contd.					
A-7 (4) Contingencies—					
Contract contingencies—					
Petty supplies		512			
Carriage of kit		170			
Lighting charges		3,097			
Purchase of books		985			
Telephone charges		800		6,815	
Uniforms		1,220			
Water supply and conservancy charges		792			
Repairs to and purchse of furniture		686			
Miscellaneous office expenses		588			
Non-contract contingencies—					
Rents		1,500			
Service postage		4,220			
Medicines		950		16,360	
Miscellaneous Settlement expenses		7,650			
Free grants		4,000			
Pay of inferior servants		1,150		1,125	
Supplies and services—					
Current and special repairs		8,500			
New Settlement works		4,500			
Tracing charges and Welfare work		1,500		15,700	
Rewards		300			
Purchase of raw materials		980			
Special charges—					
Capitation grants to voluntary agencies		46,000			
Children's Home expenses		7,800			
Women's Home expenses		2,300			
Poor Home expenses		900		95,100	
Grants-in-aid		3,000			
Scholarships		3,000			
Miscellaneous expenses		500			
Acquisition of land		5,900		....	
Total ..	Voted ..	1,13,500	1,34,500	1,35,100	1,42,559
A-7 (5) Establishment charges recoverable from other Governments, Departments, and private bodies—					
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous" on account of portion of the divisible expenditure of the Backward Class Officer and his staff. (Pages 314, 315 and 316).	*Charged* ..	....	....	*—11,800*	*—11,800*
	Voted ..	—39,500	—39,500	—27,700	—27,700
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous" on account of maintenance charges of children committed to Sholapur Children's Home under the Bombay Children Act (Page 315) ..	Voted ..	—2,000	....	....	....
Total ..	*Charged* ..	....	....	*—11,800*	*—11,800*
	Voted ..	—41,500	—39,500	—27,700	—27,700
TOTAL, Settlement of Criminal Tribes ..		2,59,000	2,68,000	2,77,200	2,78,499
	Charged ..	....	*1,000*	*18,300*	*11,582*
	Voted ..	2,59,000	2,67,000	2,58,900	2,66,917
A-8 Charges in connection with the Committee to investigate the working of Criminal Tribes—	Voted ..	....	1,000	....	845
A-9 Grants-in-aid, Contribution and Donations—					
Grants to societies and other institutions		5,600	6,000	5,600	10,702

DETAILED ACCOUNT No. 28-B. JAILS AND CONVICT SETTLEMENTS. B-Jail Manufactures.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
B-JAIL MANUFACTURES.				
SUMMARY.				
B-1 ALLOWANCES, HONORARIA, ETC.	....	10,000	....	213
B-2 CONTINGENCIES	2,35,000	1,97,000	2,07,900	2,49,977
B-3 *Deduct*—Amount transferred to "Jails—clothing and beddings of prisoners"—	— 55,000	— 50,000	— 50,000	— 50,454
TOTAL .. Voted ..	1,80,000	1,57,000	1,57,900	1,99,736
DETAILS.				
B-1 ALLOWANCES, ETC.—				
Central Jails				
District Jails				
TOTAL, Allowances, etc. ..	....	10,000	....	213
B-2 CONTINGENCIES.				
SUPPLIES AND SERVICES.				
B-2 (*a*) Presidency jails	9,450		7,800	
B-2 (*b*) Central jails	1,88,150		1,55,200	
B-2 (*c*) District jails	29,850		38,800	
B-2 (*d*) Borstal school, Dharwar	7,550		6,100	
Total, Supplies and services .. Voted ..	2,35,000	1,97,000	2,07,900	2,49,977
B-3 *Deduct*—Amount transferred to "Jails—Clothing and bedding of prisoners"—				
B-3 (*a*) Superintendence .. .. (Page 152) ..	—50			
B-3 (*b*) Presidency Jails .. .. ,, 154) ..	—3,300			
B 3 (*c*) Central Jails .. .. ,, 156) ..	—36,050			
B-3 (*d*) District Jails .. .. ,, 158) ..	—12,700			
B-3 (*e*) Lock-ups .. .. ,, 158) ..	—300			
B-3 (*f*) Borstal School, Dharwar .. .. .. ,, 159) ..	—2,600			
TOTAL ..	—55,000	—50,000	—50,000	—50,454
DETAILED ACCOUNT No. 28-D. D-Charges in England.				
Leave salaries and deputation pay—High Commissioner for India .. *Charged* ..	*20,640*	*49,400*	*35,960*	*3,153*
Voted ..	2,200	5,480	5,040	10,271
Sterling overseas pay—High Commissioner for India .. .. *Charged* ..	*2,160*	*600*	*6,960*	*6,427*
Voted ..	....	....	....	....
Other Charges—Secretary of State .. .. .. Voted ..	2,160	2,160	1,920	2,158
Rounding .. *Charged* ..	....		*+80*	
Voted ..	+40		+40	
GRAND TOTAL .. *Charged* ..	*22,800*	*50,000*	*43,000*	*9,580*
Voted ..	4,400	7,640	7,000	12,429

22-POLICE.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-PRESIDENCY POLICE	*Charged* ..	29A	*71,900*	*70,000*	*52,100*	*66,545*
	VOTED ..		38,67,900	37,87,000	37,71,100	37,95,914
B-SUPERINTENDENCE	*Charged* ..	29B	*1,06,800*	*1,04,000*	*1,06,000*	*1,12,080*
	VOTED ..		1,02,500	97,000	1,05,800	99,817
C-DISTRICT EXECUTIVE FORCE	*Charged* ..	29C	*3,29,800*	*3,32,000*	*3,32,700*	*3,34,853*
	VOTED ..		79,53,100	79,99,000	78,88,500	79,17,790
D-POLICE TRAINING SCHOOL	*Charged* ..	29D	*46,300*	*44,000*	*40,700*	*41,788*
	VOTED ..		1,13,700	1,16,000	1,26,900	1,20,403
E-SPECIAL POLICE	VOTED ..	29E	3,900	4,000	3,900	3,856
F-RAILWAY POLICE	*Charged* ..	29F	*43,200*	*41,000*	*41,000*	*36,059*
	VOTED ..		8,25,900	8,59,000	8,29,800	8,19,758
G-CRIMINAL INVESTIGATION DEPARTMENT—						
Bombay City	*Charged* ..	29G	*36,100*	*33,000*	*32,100*	*34,964*
	VOTED ..		2,80,200	2,89,000	2,85,700	2,84,329
Presidency	*Charged* ..		*48,000*	*43,000*	*48,400*	*45,514*
	VOTED ..		2,37,900	2,38,000	2,28,200	2,41,193
H-CHARGES IN ENGLAND	*Charged* ..	29H	*2,80,640*	*2,58,200*	*2,68,440*	*2,51,455*
	VOTED ..		22,880	22,840	25,920	29,525
I-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	1,345	....	*—1,303*
	VOTED ..		....	120	....	—153
For rounding ..	*Charged* ..		*+260*	*+455*	*+560*	....
	VOTED ..		+20	+40	+180	....
TOTAL ..	*Charged* ..		*9,63,000*	*9,27,000*	*9,22,000*	*9,21,955*
	VOTED ..		1,34,08,000	1,34,12,000	1,32,66,000	1,33,12,432
GRAND TOTAL ..			1,43,71,000	1,43,39,000	1,41,88,000	1,42,34,387

Note 1.—Provision for Deputy Inspectors in the case of Bombay City only and Sub-Inspectors, Sergeants, Prosecutors below the efficiency bar and Jamadars has been made under the detailed head "Non-Gazetted executive officers" and that for Head Constables and Constables under "Constabulary".

Note 2.—*Non-contract contingencies* include all ordinary contingent expenditure of the Department such as postage, rents, rates and taxes, petty construction, medicines, water supply, prison-van contingencies, kit carts, telephone charges, conservancy charges purchase of land and office expenses and miscellaneous. Contingent items which are peculiar to the Department are booked under *Supplies and Services*.

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police (Bombay City).		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
A-1 SUPERINTENDENCE	*Charged*	*55,500*	*53,000*	*52,100*	*52,272*
	VOTED	1,13,500	1,13,000	1,10,000	1,14,604
A-2 CITY POLICE	VOTED	32,60,100	32,45,000	32,11,300	32,30,903
A-3 MUSIC LICENSING DEPARTMENT	VOTED	....	....	....	....
A-4 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT	VOTED	30,100	—6,000	—4,800	6,832
A-5 RIVER, HARBOUR OR MARINE POLICE	*Charged*	*16,400*	*17,000*	....	*14,273*
	VOTED	3,57,500	3,32,000	3,49,500	3,35,671
A-6 GUARDS FOR PUBLIC BUILDINGS	VOTED	14,600	15,000	15,300	15,244
A-7 HOSPITAL CHARGES	VOTED	71,700	68,000	69,600	72,017
A-8 CATTLE POUNDS	VOTED	20,400	20,000	20,200	20,643
TOTAL	*Charged*	*71,900*	*70,000*	*52,100*	*66,545*
	VOTED	38,67,900	37,87,000	37,71,100	37,95,914
TOTAL, Presidency Police		39,39,800	38,57,000	38,23,200	38,62,459

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police (Bombay City)—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.						
A-1 (1) Pay of Officers—						
Commissioner (Rs. 2,300—50—2,500) .. .. *Charged* ..	1	1	*30,000*		*29,350*	
Deputy Commissioner (Rs. 650—1,350 plus selection grade pay Rs. 100 plus special pay Rs. 200) .. *Charged* ..	1	1	*19,800*		*15,150*	
Total .. *Charged* ..			*49,800*	*46,000*	*44,500*	*44,483*
A-1 (2) Pay of Establishment—						
Clerks (50—460)	75	76	98,600		1,00,543	
Probable savings			....		—2,543	
Total .. Voted ..			98,600	98,000	98,000	97,894
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. *Charged* ..			*3,600*		*4,800*	
Voted ..			....		....	
Travelling allowance (ordinary) .. .. *Charged* ..			*400*		*400*	
Voted ..			50		50	
House-rent and other allowances .. .. *Charged* ..			....		....	
Voted ..			1,050		850	
Total .. *Charged* ..			*4,000*	*5,000*	*5,200*	*5,940*
Voted ..			1,100	1,000	900	1,133
A-1 (4) Contingencies—						
Contract contingencies—						
Telephone charges			2,400		5,900	
Advertisement charges			3,300			
Petty supplies			500			
Purchase of books and periodicals			400			
Other charges			400			
Non-contract contingencies—						
Service postage and telegrams			4,500		5,200	
Customs duty on imported stores			1,500			
Other charges			800			
Total .. Voted ..			13,800	14,000	11,100	14,550
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "12 Charges on account of Motor Vehicles Acts" (*vide* page 84). *Charged* ..			*1,700*	*2,000*	*2,400*	*1,849*
Voted ..			....		....	1,027
Total .. *Charged* ..			*55,500*	*53,000*	*52,100*	*52,272*
Voted ..			1,13,500	1,13,000	1,10,000	1,14,604
TOTAL .. Superintendence ..			1,69,000	1,66,000	1,62,100	1,66,876

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-2 CITY POLICE.						
A-2 (1) Pay of Officers—						
Superintendents (500—50—800)	7	7	60,984		58,200	
Inspectors (300—400)	27	29	1,35,316		1,26,600	
Total .. Voted ..			1,96,300	1,97,000	1,84,800	1,90,974
A-2 (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	221	221	5,08,858		5,04,352	
Motor fitter (100—125)	1	1	1,260		1,500	
Constabulary (30—50)	3,538	3,548	14,74,300		14,62,962	
Temporary establishment			6,300		5,528	
Probable savings			—1,00,418		—93,442	
Lump provision for the organisation and training of volunteer Police Corps in Bombay City			....		25,000	
Total .. Voted ..			18,90,300	18,94,000	19,05,900	18,55,257
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			48,910		50,210	
Travelling allowance (ordinary)			24,000		22,900	
House-rent and other allowances			41,990		40,090	
Total .. Voted ..			1,14,900	1,13,000	1,13,200	1,13,313

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Strength. 1938-39.	Strength. 1939-40	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-2 CITY POLICE—*contd.*			Rs.	Rs.	Rs.	Rs.
A-2 (4) Contingencies—						
Contract contingencies—						
Conveyance charges			14,000		65,300	
Telephone charges			27,000			
Lighting charges			18,500			
Other charges			11,900			
Non-contract contingencies—						
Rents, rates and taxes			8,50,000		8,24,000	
Water-supply			85,000		77,000	
Office expenses and miscellaneous			3,300		3,300	
Pay of inferior servants			2,000		1,650	
Other charges			1,100		3,080	
Supplies and services—						
Running of motors			29,700		21,500	
Clothing charges			41,200		39,170	
Ordnance stores			5,000		5,000	
Free supply of outfit for Sergeants and Sub-Inspectors on enlistment			2,000		2,000	
Other charges			700		700	
Total .. Voted ..			10,91,400	10,76,000	10,42,700	11,06,029
TOTAL .. Voted ..			32,92,900	32,80,000	32,46,600	32,65,573
A-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "12, Charges etc." (page 85) ..			+1,300		+1,300	....
Do. do. 39, Public health (page 246) ..			+875		....	....
Deduct—Amount recoverable from the Reserve Bank, Bombay ..			—5,636		—5,654	—5,636
Amount recoverable from Central Government for the cost of police for the Pilgrim Department, Bombay			—2,900		—2,373	—2,570
Amount recoverable from Central Government for Sanitary Police Establishment			—15,981		—18,089	—15,980
Amount recoverable from Bombay Municipality for the cost of police for the two municipal courts			—5,227		—5,253	—5,253
Amount recoverable from Central Government for the cost of Police for Shipping Office			—5,231		—5,231	—5,231
Total .. Voted ..			—32,800	—35,000	—35,300	—34,670
TOTAL, CITY POLICE .. Voted ..			32,60,100	32,45,000	32,11,300	32,30,903
A-3 MUSIC LICENSING DEPARTMENT.						
A-3 (1) Pay of Establishment—						
Clerks (50—140) .. .. Voted ..	2	2	3,051		2,979	2,907
A-3 (2) Contingencies—						
Contract contingencies .. .. .. Voted ..			20		25	6
Total .. Voted ..			3,071	3,000	3,004	2,913
A-3 (3) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Receipts retained to meet charges			—3,071	—3,000	—3,004	—2,913
TOTAL .. Music Licensing Department .. Voted ..			....	....	....	....

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-33.
			Rs.	Rs.	Rs.	Rs.
A-4 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT.						
A-4 (1) Pay of Officers—						
Inspector (400) .. .. Voted ..	1	1	4,100	5,000	4,800	5,217
A-4 (2) Pay of Establishment—						
Non-gazetted executive officers and clerks (50—275)	10	10	15,980		16,780	
Constabulary (30—50)	4	4	1,620		1,620	
Total .. Voted ..			17,600	18,000	18,400	17,926
A-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,680		1,680	
Travelling allowance (ordinary)			40		40	
House-rent and other allowances			480		480	
Total .. Voted ..			2,200	2,000	2,200	2,147
A-4 (4) Contingencies—						
Contract contingencies—						
Petty supplies			900			
Lighting charges			400		2,000	
Other charges			900			
Non-contract contingencies (rent of quarters)			1,100		2,160	
Supplies and services (cost of plates and badges)			1,600		1,740	
Total .. Voted ..			4,900	5,000	5,900	5,125
Total ..			28,800	30,000	31,300	30,415
A-4 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Receipts retained to meet charges			....		—37,400	—24,610
Add—Amount transferred from " 12, Charges on account of Motor Vehicles Acts " (*vide* page 85) .. .. Voted ..			+1,300		+1,300	+1,027
Total .. Voted ..			+1,300	—36,000	—36,100	—23,583
TOTAL, Public Land Conveyance Licensing Department. Voted ..			30,100	—6,000	—4,800	6,832

DETAILED ACCOUNT No. 29-A.
POLICE.
A-Presidency Police—*contd.*

	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-5 RIVER, HARBOUR OR MARINE POLICE.						
A-5 (1) Pay of Officers—						
Deputy Commissioner (650—1,350, plus spl. pay Rs. 200) — *Charged*	*1*	*1*	*14,600*		....	
Deputy Commissioner (650—1,350, plus spl. pay Rs. 200) — Voted	1	..	....		13,962	
Superintendent (500—50—800)	1	1	7,100		6,000	
Inspector (400)	1	1	4,100		4,025	
Leave salary			....		4,213	
Total .. *Charged*			*14,600*	*15,000*	....	*12,267*
Total .. Voted			11,200	15,000	28,200	15,660
A-5 (2) Pay of Establishment—						
Non-gazetted executive officers and engine drivers (94—275)	13	15	31,521		29,220	
Constabulary (30—50)	524	524	2,14,306		2,13,320	
Temporary establishment			960		960	
Probable savings			—5,787		....	
Total .. Voted			2,41,000	2,39,000	2,43,500	2,39,455
A-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. *Charged*			*1,800*		....	
Travelling allowance (fixed) .. Voted			3,660		5,660	
Travelling allowance (ordinary) .. *Charged*			....		....	
Travelling allowance (ordinary) .. Voted			800		1,100	
House-rent and other allowances .. *Charged*			....		....	
House-rent and other allowances .. Voted			1,840		1,740	
Total .. *Charged*			*1,800*	*2,000*	....	*2,006*
Total .. Voted			6,300	6,000	8,500	6,565
A-5 (4) Contingencies—						
Contract contingencies—						
Conveyance charges			2,800		6,700	
Telephone charges			1,500			
Lighting charges			1,800			
Petty supplies			400			
Other charges			200			
Non-contract contingencies—						
Rents, rates and taxes			41,700		39,000	
Water charges			10,400		11,000	
Other charges			600			
Supplies and services—						
Rewards			....		20	
Purchase and repairs of boats			30,000		4,000	
Clothing charges			9,600		8,580	
Total .. Voted			99,000	72,000	69,300	73,991
Total .. *Charged*			*16,400*	*17,000*	....	*14,273*
Total .. Voted			3,57,500	3,32,000	3,49,500	3,35,671
TOTAL .. River, Harbour or Marine Police			3,73,900	3,49,000	3,49,500	3,49,944

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-6 GUARDS FOR PUBLIC BUILDINGS.						
A-6 (1) Pay of Establishment—						
Non-gazetted executive officers (60—200)	2	5	6,700		3,868	
Constabulary (30—50)	134	131	53,300		56,832	
Total .. Voted ..			60,000	60,000	60,700	60,774
A-6 (2) Allowances, Honoraria, etc. —						
Travelling allowance (fixed)			180		180	
Travelling allowance (ordinary)			80		80	
House-rent and other allowances			240		240	
Total .. Voted ..			500	500	500	429
A-6 (3) Contingencies—						
Non-contract contingencies (other charges)			200		200	
Supplies and services (clothing charges)			2,400		2,400	
Total .. Voted ..			2,600	2,500	2,600	2,586
TOTAL .. Voted ..			63,100	63,000	63,800	63,789
A-6 (4) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution from Central Government			— 28,800		— 28,800	— 28,845
Contribution from Imperial Bank of India, Bombay			— 13,006		— 13,000	— 19,700
Do. Reserve Bank, Bombay			— 6,694		— 6,700	
Total .. Voted ..			— 48,500	—48,000	— 48,500	— 48,545
TOTAL, Guards for Public Buildings .. Voted ..			14,600	15,000	15,300	15,244
A-7 HOSPITAL CHARGES.						
A-7 (1) Pay of Officers—						
Surgeon (Rs. 450—50—850)	1	1	4,800		4,500	
Total .. Voted ..			4,800	5,000	4,500	2,490
A-7 (2) Pay of Establishment—						
Sub-Assistant Surgeons (60—200)	3	3	4,772		4,803	
Compounders, Dressers and Nurses (18—175)	14	14	13,419		13,242	
Clerk (50—140)	2	2	1,457		1,597	
Servants (22—28)	31	31	9,544		9,592	
Leave salary			908		966	
Total .. Voted ..			30,100	28,000	30,200	28,773

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-7 HOSPITAL CHARGES—contd.						
A-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,440		1,400	
Do. do. (ordinary)			300		....	
House-rent and other allowances			6,260		6,000	
Total .. Voted ..			8,000	7,000	7,400	7,597
A-7 (4) Contingencies—						
Contract contingencies—						
Telephone charges			711		2,900	
Petty supplies			1,350			
Lighting charges			875			
Other charges			314			
Non-contract contingencies—						
Pay of inferior servants			1,200		1,030	
Office expenses and miscellaneous			300		400	
Rents, rates and taxes			9,150		8,670	
Supplies and services—						
Clothing charges			800		16,900	
Dietary charges			15,000			
Medicines			1,600			
Total .. Voted ..			31,300	30,000	29,900	33,157
A-7 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Amount transferred to "27, Administration of Justice" (page 141).			—2,500	—2,000	—2,400	....
TOTAL, Hospital charges .. Voted ..			71,700	68,000	69,600	72,017
A-8 CATTLE POUNDS.						
A-8 (1) Pay of Establishment—						
Constabulary (30—50)	20	20	8,700		8,488	
Pound-keeper (200—250)	1	1	3,000		2,908	
Clerks (50—140)	3	3	4,000		3,904	
Total .. Voted ..			15,700	15,000	15,300	15,066
A-8 (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			480		480	
House-rent and other allowances			720		620	
Total .. Voted ..			1,200	1,000	1,100	1,229
A-8 (3) Contingencies—						
Contract contingencies—						
Conservancy charges			600		775	
Lighting charges			100			
Petty supplies			70			
Other charges			10			
Non-contract contingencies—						
Cost of grass			1,000		2,700	
Coolie charges			1,000			
Water charges			200			
Rents, rates and taxes			125			
Other charges			75			
Supplies and services (clothing charges)			320		325	
Total .. Voted ..			3,500	4,000	3,800	4,348
TOTAL, Cattle Pounds .. Voted ..			20,400	20,000	20,200	20,643

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY).						
G (1) Pay of Officers—						
Deputy Commissioners (650—1,350 plus spl. pay Rs. 200 each) .. .. .. Charged ..	*2*	*2*	*28,600*		*27,000*	
Superintendent (500—50—800) .. .. .. Voted ..	2	2	19,400		18,839	
Inspectors (300—400) .. .. .. Voted ..	10	10	50,200		49,161	
Total .. *Charged* ..			*28,600*	*29,000*	*27,000*	*29,749*
Total .. Voted ..			69,600	69,000	68,000	69,838
G (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	24	26	66,645		64,438	
Constabulary (30—50)	86	84	43,020		44,565	
Manager, Assistant Managers, clerks and photographer	20	20	25,595		24,184	
Temporay establishment			400		400	
Probable savings			—5,260		—3,187	
Total .. Voted ..			1,30,400	1,33,000	1,30,400	1,30,189
G (3) Allowances—						
Travelling allowance .. (fixed) .. *Charged* ..			*3,600*		*4,600*	
Travelling allowance .. (fixed) .. Voted ..			13,200		13,700	
Travelling allowance .. (ordinary) .. *Charged* ..			*400*		*400*	
Travelling allowance .. (ordinary) .. Voted ..			12,800		12,800	
House-rent and other allowances .. .. *Charged* ..			....		*100*	
House-rent and other allowances .. .. Voted ..			6,700		6,800	
Cost of passages .. .. Charged ..			*3,500*		....	
Total .. *Charged* ..			*7,500*	*4,000*	*5,100*	*5,215*
Total .. Voted ..			32,700	33,000	33,300	34,756

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department—concld.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY)—concld.				
G (4) Contingencies—				
Contract contingencies—				
Lighting charges	2,500			
Telephone charges	4,700		13,700	
Other charges	4,800			
Non-contract contingencies—				
Service postage and telegrams	1,400			
Rents, rates and taxes	28,800		30,200	
Other charges	200			
Supplies and services—				
Purchase and maintenance of wireless sets	600		5,000	
Clothings charges	1,600			
Cost of photographic materials	2,500		5,100	
Rewards to informers	250			
Other charges	150			
Total .. Voted	47,500	54,000	54,000	49,546
Total .. *Charged*	*36,100*	*33,000*	*32,100*	*34,964*
Total .. Voted	2,80,200	2,89,000	2,85,700	2,84,329
TOTAL, Criminal Investigation Department	3,16,300	3,22,000	3,17,800	3,19,293

DETAILED ACCOUNT No. 29B. POLICE. B-Superintendence.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Inspector-General (2,500—125—3,000) .. *Charged* ..	*1*	*1*	*35,019*		*32,783*	
Deputy Inspectors-General (1,950—50—2,150) .. *Charged* ..	*2*	2	*50,981*		*49,600*	
Personal Assistant (650—1,350) .. .. *Charged* ..	*1*	*1*	*13,600*		*14,517*	
Superintendent, Office of the Inspector-General (300—500) .. .. Voted ..	1	1	6,000		6,000	
Total .. *Charged* ..			*99,600*	*96,000*	*96,900*	*97,168*
Total .. Voted ..			6,000	6,000	6,000	6,000
B (2) Pay of Establishment—						
Clerks (30—300)	57	57	65,132		69,257	
Servants (12—24)	11	11	2,280		2,280	
Leave salary			6,488		4,763	
Total .. Voted ..			73,900	68,000	76,300	71,102
B (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. (fixed) .. Voted ..			360		810	
Travelling allowance .. (ordinary) .. *Charged* ..			*7,200*		*7,400*	
Travelling allowance .. (ordinary) .. Voted ..			4,000		4,900	
House-rent and other allowances .. .. *Charged* ..			....		....	
House-rent and other allowances .. .. Voted ..			340		390	
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..			....		*1,700*	
Total .. *Charged* ..			*7,200*	*8,000*	*9,100*	*14,912*
Total .. Voted ..			4,700	6,000	6,100	5,091
B (4) Contingencies—						
Contract contingencies—						
Petty supplies			930		3,930	
Purchase of books and periodicals			377			
Lighting charges			370			
Purchase and repairs of furniture			519			
Carriage of records			1,470			
Other charges			94			
Non-contract contingencies—						
Service postage and telegrams			3,300		3,300	
Rents, rates and taxes			150		1,690	
Telephone charges			1,400			
Water charges			110			
Pay of inferior servants			480		480	
Commission charges for reimbursing warrants and credit notes ..			8,700		8,000	
Total .. Voted ..			17,900	17,000	17,400	17,624
Total .. *Charged* ..			*1,06,800*	*1,04,000*	*1,06,000*	*1,12,080*
Total .. Voted ..			1,02,500	97,000	1,05,800	99,817
TOTAL, Offices of the Inspector-General and Deputy Inspectors-General.			2,09,300	2,01,000	2,11,800	2,11,897

DETAILED ACCOUNT No. 29C. POLICE. C-District Executive Force.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.		Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE.					
C-1 (*a*) POLICE PROPER—					
C-1 (*a*) 1 Pay of Officers	*Charged* ..	*2,65,000*	*2,62,000*	*2,65,000*	*2,65,417*
	Voted ..	3,62,100	3,75,000	3,67,000	3,59,963
C-1 (*a*) 2 Pay of Establishment	Voted ..	58,18,900	58,20,000	57,80,100	57,99,446
C-1 (*a*) 3 Allowances, Honoraria, etc.	*Charged* ..	*64,800*	*70,000*	*67,700*	*69,436*
	Voted ..	11,10,800	11,63,000	11,20,400	11,24,461
C-1 (*a*) 4 Contingencies	Voted ..	6,31,800	6,35,000	6,16,900	6,31,123
C-1 (*b*) Hospital charges	Voted ..	4,300	4,000	4,400	4,172
C-1 (*c*) Primary schools in police lines	Voted ..	10,400	11,000	10,500	10,019
C-1 (*d*) Land Conveyance Licensing Department	Voted ..	24,900	....	....	....
Establishment Charges recoverable from Other Governments, Departments, etc.—					
Deduct—Amount recoverable from Central Government for Police supplied to Security Printing Press, Nasik ..	Voted ..	—8,000	—8,000	—8,000	—7,995
Deduct—Contribution from Imperial Bank, etc.	Voted ..	—13,400	—13,000	—14,200	—13,274
Total ..	*Charged* ..	*3,29,800*	*3,32,000*	*3,32,700*	*3,34,853*
	Voted ..	79,41,800	79,87,000	78,77,100	79,07,915
C-2 OTHER POLICE.					
C-2 (*a*) Police supplied to private companies and persons ..	Voted ..	—200	....	—100	—2,787
C-2 (*b*) Additional police establishment	Voted ..	....	....	....	1,238
C-2 (*c*) Village Police (Shetsanadi police)	Voted ..	11,500	12,000	11,500	11,424
Total ..	Voted ..	11,300	12,000	11,400	9,875
Total ..	*Charged* ..	*3,29,800*	*3,32,000*	*3,32,700*	*3,34,853*
	Voted ..	79,53,100	79,99,000	78,88,500	79,17,790
TOTAL .. District Executive Force ..		82,82,900	83,31,000	82,21,200	82,52,643

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
C-1 DISTRICT POLICE.						
C-1 (*a*) POLICE PROPER.						
C-1 (a) (1) Pay of Officers—						
Superintendents (650—1,450) .. .. *Charged* ..	*20*	*18*	*2,62,345*		*2,65,335*	
Assistant Superintendents (350—700) .. *Charged* ..	*11*	*11*	*55,778*		*53,381*	
Deputy Superintendents and Inspectors (180—800) Voted ..	103	107	3,52,376		3,50,230	
Temporary Deputy Superintendents .. Voted ..			10,000		18,000	
Probable savings .. .. .. *Charged* ..			*—53,123*		*—53,716*	
Voted ..			—276		—1,230	
Total .. *Charged* ..			*2,65,000*	*2,62,000*	*2,65,000*	*2,65,717*
Voted ..			3,62,100	3,75,000	3,67,000	3,59,963
C-1 (a) (2) Pay of Establishment—						
POLICE FORCE.						
Non-gazetted executive officers (75—200)	514	516	57,32,168		57,09,725	
Constabulary (19—50)	16,157	16,235				
Probable savings			—1,74,190		—1,89,754	
Total .. Voted ..			55,57,978		55,19,971	54,98,652
OFFICE AND INFERIOR ESTABLISHMENTS.						
Clerks (25—200)	263	262	2,42,118		2,41,846	
Servants (16—20)	100	101	18,804		18,864	
Total .. Voted ..			2,60,922		2,60,710	3,01,556
Deduct—Cost of constables employed on telephone exchange debitable under "25, General Administration"			....	....	—581	—762
Total .. Voted ..			58,18,900	58,20,000	57,80,100	57,99,446

DETAILED ACCOUNT No. 29C POLICE C-District Executive Force—contd.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*					
C-1 (a) (3) Allowances, Honoraria, etc.—					
Payment on account of medical treatment of British officers of the Superior Civil Services	*Charged* ..	*100*		*100*	
Travelling allowance .. .. (fixed) ..	*Charged* ..	*5,400*		*8,640*	
	Voted ..	1,58,301		1,55,357	
Travelling allowance .. .. (ordinary) ..	*Charged* ..	*45,000*		*44,900*	
	Voted ..	5,11,300		4,96,400	
House-rent and other allowances	*Charged* ..	*2,395*		*2,060*	
	Voted ..	5,12,417		4,87,220	
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..	*15,000*		*12,000*	
Probable savings	*Charged* ..	*—3,095*		....	
	Voted ..	—71,218		—18,577	
TOTAL ..	*Charged* ..	*64,800*	*70,000*	*67,700*	*69,436*
	Voted ..	11,10,800	11,63,000	11,20,400	11,24,461

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*				
C-1 (a) Police Proper—contd.				
CONTINGENCIES.				
C-1 (a) (4) Contingencies—				
Contract contingencies—				
Petty supplies	14,301			
Lighting charges	24,957			
Conservancy charges	4,415			
Purchase and repairs of furniture	6,269		65,758	
Carriage of records	8,927			
Other charges	12,586			
Non-contract contingencies—				
Pay of inferior servants	61,915		62,493	
Rents, rates and taxes	90,200		89,467	
Service postage and telegrams	1,07,300		1,02,300	
Conservancy charges	....		5,820	
Petty construction and repairs	16,000		17,000	
Water charges	40,000			
Motor car contingencies	18,000		84,000	
Telephone charges	27,000			
Other charges	5,600			
Supplies and services—				
Ordnance stores	30,044		28,000	
Clothing charges	1,57,300		1,54,000	
Rewards to informers	6,100			
Accoutrements	5,200		23,000	
Other charges	14,100			
Probable savings	—18,414		—14,938	
TOTAL .. Voted ..	6,31,800	6,35,000	6,16,900	6,31,123

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*contd.*	Strength, 1938-39.	Strength, 1939-40	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
C-1 DISTRICT POLICE—*concld.*			Rs.	Rs.	Rs.	Rs.
C-1 (*b*) HOSPITAL CHARGES.						
C-1 (b) (1) Pay of Establishment—						
Sub-Assistant Surgeons (60—200)	1	1	2,440		2,357	
Servants (15—19)	4	4	960		943	
Total .. Voted ..			3,400	3,400	3,300	2,777
C-1 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			....		....	
House-rent and other allowances			....		....	
Total .. Voted ..			....		....	133
C-1 (b) (3) Contingencies—						
Pay of inferior servants			96		96	
Contract contingencies			120		120	
Non-contract contingencies			7		7	
Supplies and services			1,077		1,277	
Total .. Voted ..			1,300	1,000	1,500	1,262
C-1 (b) (4) Establishment charges recoverable from or payable to other Governments Departments, etc.—						
Deduct—Payments transferred to "38, Medical" (Page 231) ..			—400	—400	—400	....
Total, Hospital charges .. Voted ..			4,300	4,000	4,400	4,172
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES.						
C-1 (c) (1) Pay of Establishment—						
Teachers (20—60) .. .. .. Voted ..	20	20	9,100	9,000	9,200	8,794
C-1 (c) (2) Allowances, etc.—						
Travelling allowance (ordinary)			20		....	
House-rent and other allowances			180		200	
Total .. Voted ..			200	500	200	251
C-1 (c) (3) Contingencies—						
Non-contract contingencies .. .. .. Voted ..			1,100	1,500	1,100	974
Total, Primary Schools in Police Lines .. Voted ..			10,400	11,000	10,500	10,019
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT.						
C-1 (*d*) (1) Pay of Establishment			21,597	20,500	21,919	20,922
C-1 (*d*) (2) Allowances, Honoraria, etc.			3,242	2,700	3,535	2,386
C-1 (*d*) (3) Contingencies			17,196	16,300	17,048	13,858
C-1 (*d*) (4) *Deduct*—Amount transferred to "12, Charges on account of Motor Vehicles Acts." (*Vide* pages 84 & 86)			—17,135	—17,000	—16,649	—15,906
C-1 (*d*) (5) *Deduct*—Receipts under Deposits Account of the receipts under the Public Conveyances Act retained to meet charges ..			....	—22,500	—25,853	—21,260
Total, Land Conveyance Licensing Department .. Voted ..			24,900	....	....	....

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C-2 OTHER POLICE.				
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.				
C-2 (a) (1) Pay of Establishment—				
Constabulary	6,400	6,500	6,500	4,590
C-2 (a) (2) Allowances, Honoraria, etc.—				
House-rent and other allowances	1,300	1,000	1,200	636
C-2 (a) (3) Contingencies—				
Supplies and services	600	500	600	....
TOTAL .. Voted ..	8,300	8,500	8,300	5,226
C-2 (a) (4) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Contribution	—8,500	—8,500	—8,400	—8,013
TOTAL, Police Supplied to Private Companies and Persons .. Voted ..	—200	....	—100	—2,787
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT.				
C-2 (b) (1) Pay of Establishment—				
Police force (19—145)	....		....	938
C-2 (b) (2) Allowances, Honoraria, etc.—				
House-rent and other allowances	....	....	....	294
C-2 (b) (3) Contingencies—				
Non-contract contingencies	....		....	
Supplies and services	....		....	
Total ..	....	....	....	6
Total, Additional Police Establishment .. Voted ..	....	....	....	1,238

DETAILED ACCOUNT No. 29D. POLICE. D-Police Training School.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
D-POLICE TRAINING SCHOOL.			Rs.	Rs.	Rs.	Rs.
D-1 Pay of Officers—						
Principal (650—1,350) .. .. *Charged* ..	*1*	*1*	*13,800*		*13,625*	
Probationers (350—700) .. .. *Charged* ..	*14*	*13*	*52,080*		*53,947*	
Deputy Superintendents and Inspectors (180—800) Voted ..	7	8	28,700		25,500	
Probable savings .. .. .. *Charged* ..			*—15,880*		*—17,572*	
Total .. *Charged* ..			*50,000*	*50,000*	*50,000*	*46,384*
Total .. Voted ..			28,700	25,000	25,500	25,467
D-2 Pay of Establishment—						
Non-gazetted executive officers (75—145 *plus* spl. pay Rs. 30 each) ..	6	7	11,845		10,645	
Sub-Assistant Surgeon (60—*200 plus* Rs. 25 spl. pay)	1	1	2,592		2,508	
Constabulary (36—50)	9	9	5,238		5,154	
Servants (16—19)	10	10	1,656		1,824	
Probable savings			—631		—531	
Total .. Voted ..			20,700	21,000	19,600	20,087
D-3 Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..			*2,300*		*1,900*	
Travelling allowance (ordinary) .. .. Voted ..			2,200		2,700	
Training allowance to students .. .. Voted ..			50,500		62,720	
House-rent and other allowances .. .. *Charged* ..			*800*		*800*	
House-rent and other allowances .. .. Voted ..			2,300		2,080	
Cost of passages .. .. *Charged* ..			*4,800*		....	
Total .. *Charged* ..			*7,900*	*3,000*	*2,700*	*3,846*
Total .. Voted ..			55,000	57,000	67,500	60,381
D-4 Contingencies—						
Contract contingencies—						
Petty supplies			350		1,780	
Purchase of books and periodicals			400			
Lighting charges			360			
Conservancy charges			230			
Purchase and repairs of furniture			550			
Other charges			90			
Non-contract contingencies—						
Service postage and telegrams			300		2,930	
Water charges			1,100			
Office expenses and miscellaneous			600			
Other charges			1,010			
Pay of inferior servants			1,920		4,104	
Supplies and services—						
Purchase and upkeep of horses			1,400		3,700	
Clothing charges			3,180		4,986	
Ordnance stores			810			
Other charges			1,000			
Total .. Voted ..			13,300	16,000	17,500	19,293
D-5 Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—						
Amount recoverable from Indian States and Sind Government, etc. .. .. .. *Charged* ..			*—11,600*	*—9,000*	*—12,000*	*—8,442*
Amount recoverable from Indian States and Sind Government, etc. .. .. .. Voted ..			—4,000	—3,000	—3,200	—4,825
Total .. *Charged* ..			*46,300*	*44,000*	*40,700*	*41,788*
Total .. Voted ..			1,13,700	1,16,000	1,26,900	1,20,403
Total, Police Training School ..			1,60,000	1,60,000	1,67,600	1,62,191

DETAILED ACCOUNT No. 29-E. POLICE. E.—Special Police.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate 1938-39.	Budget Estimate 1938-39.	Accounts, 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
E-1 MEWAS POLICE			3,600	3,700	3,600	3,544
E-2 BHIL NEMNUK			300	300	300	312
TOTAL, Special Police .. Voted ..			3,900	4,000	3,900	3,856
E-1 MEWAS POLICE.						
E-1 (1) Pay of Establishment—						
Rakhwaldars 1 (48) and 105 (2—5)	106	106	3,600		3,600	
Total .. Voted ..			3,600	3,700	3,600	3,544
E-2 BHIL NEMNUK.						
E-2 (1) Pay of Establishment—						
Constabulary (26)			300		300	
Total .. Voted ..			300	300	300	312

DETAILED ACCOUNT No 29-F. POLICE. F-Railway Police.		Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
F-1 Bombay Baroda and Central India Railway Police (including the S. R. section of the R. M. Railway)	*Charged*			*23,100*	*18,000*	*20,300*	*19,194*
	Voted			3,36,600	3,45,000	3,37,300	3,38,496
F-2 Great Indian Peninsula and Madras and Southern Mahratta Railways police	*Charged*			*20,100*	*23,000*	*20,700*	*16,865*
	Voted			4,89,300	5,14,000	4,92,500	4,81,262
	Charged			*43,200*	*41,000*	*41,000*	*36,059*
	Voted			8,25,900	8,59,000	8,29,800	8,19,758
TOTAL .. Railway Police				8,69,100	9,00,000	8,70,800	8,55,817
F-1 B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway).							
F-1 (1) Pay of Officers—							
Superintendent (650—1,350 plus 150 spl. pay)	*Charged*	*1*	*1*	*14,644*		*14,400*	
Inspectors (180—300)	Voted	6	6	17,335		20,460	
Probable savings	*Charged*			*—44*		....	
	Voted			—35		—2,460	
Total	*Charged*			*14,600*	*13,000*	*14,400*	*14,043*
	Voted			17,300	20,000	18,000	19,185
F-1 (2) Pay of Establishment—							
Non-gazetted executive officers (75—200)		21	22	35,785		34,205	
Constabulary (20—50)		542	542	1,76,384		1,75,963	
Clerks (50—200)		11	11	13,870		13,258	
Servants (22 and 23)		3	3	940		768	
Probable savings				—11,879		—11,194	
Total .. Voted				2,15,100	2,16,000	2,13,000	2,13,168

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
F-1. B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway)—contd.			Rs.	Rs.	Rs.	Rs.
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (fixed) .. *Charged* ..			....		....	
Voted ..			6,578		6,000	
Travelling allowance .. (ordinary) .. *Charged* ..			*800*		*900*	
Voted ..			16,000		16,100	
House-rent and other allowances .. .. *Charged* ..			*3,500*		*5,000*	
Voted ..			34,522		37,000	
Cost of passages .. .. *Charged* ..			*4,200*		....	
Total .. *Charged* ..			*8,500*	*5,000*	*5,900*	*5,151*
Total .. Voted ..			57,100	62,000	59,100	61,549
F-1 (4) Contingencies—						
Contract contingencies—						
Petty supplies			565		} 3,000	
Lighting charges			1,850			
Conservancy charges			1,360			
Purchase and repairs of furniture			200			
Other charges			545			
Non-contract contingencies—						
Pay of inferior servants			2,496		2,496	
Rents, rates and taxes			25,184		26,104	
Service postage and telegrams			1,400		} 8,900	
Water charges			5,600			
Telephone charges			1,100			
Medicines			300			
Supplies and services—						
Rent for Railway quarters occupied by Police			16,000		15,000	
Clothing charges			5,000		5,500	
Patrolling charges			2,000		} 5,500	
Other charges			2,800			
Total .. Voted ..			66,400	66,000	66,500	64,303
F-1 (5) Establishment Charges recoverable from other Governments Departments, etc.—						
Deduct—Contribution from B. B. & C. I. Rly. .. Voted ..			—19,300	—19,000	—19,300	—19,709
Total .. *Charged* ..			*23,100*	*18,000*	*20,300*	*19,194*
Total .. Voted ..			3,36,600	3,45,000	3,37,300	3,38,496
TOTAL ..			3,59,700	3,63,000	3,57,600	3,57,690
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS.						
F-2 (1) Pay of Officers—						
Superintendent (650—1,450 plus 150 spl. pay) . *Charged* ..	*1*	1	*10,000*		*15,000*	
Assistant Superintendent (350—700 plus 100 spl. pay) . *Charged* ..	*1*	1	*9,000*		*9,000*	
Inspectors (180—400) .. .. . Voted ..	8	9	27,000		24,900	
Probable savings .. .. .. *Charged* ..			....		*—4,900*	
Total .. *Charged* ..			*19,000*	*19,000*	*19,100*	*15,07*
Total .. Voted ..			27,000	32,000	24,900	28,63

DETAILED ACCOUNT No. 29F.
29-POLICE.
F-Railway Police—concld.

	Strength. 1938-39.	Strength. 1939-40.	Budget Estim te, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS—contd.						
F-2 (2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	36	37	62,445		60,010	
Constabulary (20—50)	765	765	2,46,443		2,44,980	
Clerks (30—150)	15	15	14,318		14,749	
Servants (19—23)	7	8	1,872		1,596	
Probable savings			—9,078		—14,335	
Total .. Voted ..			3,16,000	3,17,000	3,07,000	3,06,527
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (fixed) .. *Charged* ..			....		....	
Voted ..			11,565		12,060	
Travelling allowance .. (ordinary) .. *Charged* ..			*1,100*		*1,600*	
Voted ..			18,000		15,600	
House-rent and other allowances .. .. *Charged* ..			....		....	
Voted ..			45,535		45,240	
Total .. *Charged* ..			*1,100*	*4,000*	*1,600*	*1,788*
Voted ..			75,100	75,000	72,900	74,041
F-2 (4) Contingencies—						
Contract contingencies—						
Petty supplies			500		3,710	
Lighting charges			2,600			
Conservancy charges			5,650			
Other charges			1,120			
Non-contract contingencies—						
Pay of inferior servants			970		990	
Rents, rates and taxes			7,440		7,400	
Service postage and telegrams			6,500		13,300	
Telephone charges			1,600			
Water charges			4,500			
Supplies and services—						
Clothing charges			6,800		8,400	
Interest on capital expenditure on railway quarters occupied by Police			30,500		30,000	
Other charges			2,680		1,000	
Accoutrements			340			
Cost of saloon			....		22,900	
Total .. Voted ..			71,200	90,000	87,700	72,062
Total .. *Charged* ..			*20,100*	*23,000*	*20,700*	*16,865*
Voted ..			4,89,300	5,14,000	4,92,500	4,81,262
TOTAL ..			5,09,400	5,37,000	5,13,200	4,98,127

DETAILED ACCOUNT No. 29-G, POLICE. G-Criminal Investigation Department.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
			Rs.	Rs.	Rs.	Rs.
G. CRIMINAL INVESTIGATION DEPARTMENT (Presidency)						
G-(1) Pay of Officers—						
Deputy Inspector-General of Police (1,950—2,150) .. *Charged* ..	1	1	*25,800*		*24,525*	
Assistant to the Deputy Inspector-General of Police (650—700) .. .. .. *Charged* ..	2	2	*25,826*		*24,283*	
Deputy Superintendents of Police (340—700) .. Voted ..	2	2	11,354		10,920	
Inspectors (180—300) .. Voted ..	12	12	41,160		41,715	
Superintendent, Finger Print Bureau (320—400) .. Voted ..	1	1	4,800		4,665	
Probable savings .. .. .. *Charged* ..			*—5,626*		*—2,808*	
Probable savings .. .. .. Voted ..			—14		....	
Total .. *Charged* ..			*46,000*	*38,000*	*46,000*	*39,678*
Total .. Voted ..			57,300	61,000	57,300	62,407
G-(2) Pay of Establishment—						
Non-gazetted executive officers (75—145)	29	29	56,110		57,395	
Finger Print Bureau and other special establishments (40—450) ..	33	35	47,022		44,093	
Constabulary (28—50)	16	16	10,404		10,404	
Servants (9—22)	29	30	6,320		6,216	
Temporary establishment			5,000		5,728	
Probable savings			—56		—3,836	
Total .. Voted ..			1,24,800	1,22,000	1,20,000	1,19,186
G-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..			*2,000*		*2,400*	
Travelling allowance (ordinary) .. .. Voted ..			20,000		17,100	
House-rent and other allowances .. *Charged* ..			....		....	
House-rent and other allowances .. Voted ..			22,400		21,700	
Total .. *Charged* ..			*2,000*	*5,000*	*2,400*	*5,836*
Total .. Voted ..			42,400	43,000	38,800	46,424
G-(4) Contingencies—						
Contract contingencies—						
Pety supplies			1,120		7,700	
Lighting charges			500			
Other charges			6,128			
Non-contract contingencies—						
Service postage and telegrams			3,000		3,990	
Telephone charges			1,200			
Other charges			412			
Supplies and services—						
Other charges			1,040		410	
Total .. Voted ..			13,400	12,000	12,100	13,176
Total .. *Charged* ..			*48,000*	*43,000*	*48,400*	*45,514*
Total .. Voted ..			2,37,900	2,38,000	2,28,200	2,41,193
TOTAL .. Criminal Investigation Department (Presidency) ..			2,85,900	2,81,000	2,76,600	2,86,707

DETAILED ACCOUNT No. 29-H. POLICE. H-CHARGES IN ENGLAND.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
H-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged* ..	*1,65,120*	*1,40,160*	*1,49,440*	*1,33,739*
	Voted ..	15,480	18,640	21,400	22,416
H-2 Sterling overseas pay—(High Commissioner for India)	*Charged* ..	*1,11,320*	*1,13,440*	*1,16,000*	*1,14,841*
H-3 Stores for India—(High Commissioner for India)	Voted ..	7,400	4,200	4,520	7,109
H-4 Other charges—(High Commissioner for India)	*Charged* ..	*3,000*	*3,000*	*1,800*	*1,675*
H-4 Other charges—(Secretary of State for India)	*Charged* ..	*1,200*	*1,600*	*1,200*	*1,200*
Total	*Charged* ..	*2,80,640*	*2,58,200*	*2,68,440*	*2,51,455*
	Voted ..	22,880	22,840	25,920	29,525
TOTAL, Charges in England ..		3,03,520	2,81,040	2,94,360	2,80,980

30-PORTS AND PILOTAGE. B-Other Ports.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
PORTS ESTABLISHMENTS.					
CHARGES FOR THE SURVEY OF STEAM VESSELS.					
Establishment charges payable to other Governments, Departments, etc.—					
Add—Local Government's share of cost of the Marine Survey Department, Bombay.	*Charged* ..	*4,200*	*2,000*	*3,600*	*4,247*
	Voted ..	400	1,000	400	578
For rounding ..	*Charged* ..	*—200*	....	*+400*	....
	Voted ..	+600	....	+600	....
	TOTAL ..	5,000	3,000	5,000	4,825
	Charged ..	*4,000*	*2,000*	*4,000*	*4,247*
	Voted ..	1,000	1,000	1,000	578

36-SCIENTIFIC DEPARTMENTS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-Grants-in-aid and Donations to Scientific Societies and Institutes .. .. Voted ..	36-A	4,100	4,100	4,100	4,100
B-Museums .. .. Voted ..	36-B	90,700	98,900	98,900	1,01,550
For rounding .. .. Voted ..		+200		....	....
TOTAL .. Voted ..		95,000	1,03,000	1,03,000	1,05,650

DETAILED ACCOUNT No. 36-A.
36-SCIENTIFIC DEPARTMENTS.
A-Grants-in-aid and Donations to Scientific Societies and Institutes.

Grants-in-aid, Contributions and Donations.				
Royal Asiatic Society	3,600		3,600	
Bombay Art Society	500		500	
TOTAL .. Voted ..	4,100	4,100	4,100	4,100

DETAILED ACCOUNT No. 36-B.
36-SCIENTIFIC DEPARTMENTS.
B-Museums.

Grants-in-aid, Contributions and Donations.				
Grant-in-aid to the Historical Museum at Satara	....		3,000	
Grant of annuity to the Parasnis family in perpetuity	2,400		2,400	
Grant-in-aid to the Archæological Museum at Bijapur	1,300		1,300	
Grant-in-aid to the Prince of Wales' Museum of Western India	85,000		92,200	
Grant-in-aid to the Lord Reay Industrial Museum at Poona	2,000		....	
TOTAL .. Voted ..	90,700	98,900	98,900	1,01,550

37-EDUCATION.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-UNIVERSITY.					
A GRANTS TO UNIVERSITIES	37-A	1,50,400	1,50,400	1,50,400	1,50,436
B GOVERNMENT ARTS COLLEGES	37-A	8,74,000	9,20,400	8,85,500	8,64,187
C GRANTS TO NON-GOVERNMENT ARTS COLLEGES	37-A	2,32,000	1,39,800	1,39,800	1,41,735
D GOVERNMENT PROFESSIONAL COLLEGES	37-A	5,49,500	5,15,400	4,74,200	4,74,043
E GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES ..	37-A	....	....	....	120
TOTAL ..		18,05,900	17,26,000	16,49,900	16,30,521
Charged ..		*2,98,300*	*3,64,200*	*3,54,600*	*3,75,747*
Voted ..		15,07,600	13,61,800	12,95,300	12,54,774
B-SECONDARY.					
F GOVERNMENT SECONDARY SCHOOLS	37-B	8,28,800	7,88,100	8,12,200	8,30,364
G DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES	37-B	4,40,000	4,38,500	4,40,000	4,36,229
(2) OTHER COMMUNITIES	37-B	10,95,600	10,45,600	9,56,600	8,80,560
H GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION	37-B	67,800	67,800	67,800	63,468
TOTAL .. Voted ..		24,32,200	23,40,000	22,76,600	22,10,621
C-PRIMARY.					
I GOVERNMENT PRIMARY SCHOOLS	37-C	9,400	9,200	9,000	8,679
J DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS	37-C	2,21,100	18,800	18,800	19,000
K GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION	37-C	1,21,60,500	1,19,30,000	1,09,32,500	1,10,69,402
K-1 SPECIAL DEVELOPMENT PROGRAMME		5,00,000	....	....	....
TOTAL ..		1,28,91,000	1,19,58,000	1,09,60,300	1,10,97,081
Charged ..		....	....	*2,00,000*	....
Voted ..		1,28,91,000	1,19,58,000	1,07,60,300	1,10,97,081

37-EDUCATION.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
D-SPECIAL.		Rs.	Rs.	Rs.	Rs.
L GOVERNMENT SPECIAL SCHOOLS	37-D	9,90,500	5,98,300	5,99,600	5,94,764
M DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		18,200	18,000	18,000	20,332
(2) OTHER COMMUNITIES		1,95,100	69,300	69,300	91,217
N GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION		8,400	400	400	277
TOTAL ..		12,12,200	6,86,000	6,87,300	7,06,590
Charged ..		....	....	....	....
Voted ..		12,12,200	6,86,000	6,87,300	7,06,590
E-GENERAL.					
O DIRECTION	37-E	1,70,800	1,64,500	1,58,700	1,64,223
P INSPECTION—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		23,900	14,800	21,200	19,838
(2) OTHER COMMUNITIES		8,28,700	6,27,500	3,36,800	3,52,540
Q SCHOLARSHIPS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		19,000	19,000	19,000	17,643
(2) OTHER COMMUNITIES		4,05,600	3,08,300	3,22,000	3,55,969
R MISCELLANEOUS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		4,300	5,700	4,000	2,485
(2) OTHER COMMUNITIES		1,93,300	1,69,900	1,57,600	1,39,545
LUMP PROVISION FOR NEW SCHEMES OF EDUCATIONAL EXPANSION AND IMPROVEMENT		....	9,60,300	32,92,000	....
TOTAL ..		16,45,600	22,70,000	43,11,300	10,52,243
Charged ..		*83,000*	*72,200*	*71,700*	*71,519*
Voted ..		15,62,600	21,97,800	42,39,600	9,80,724
F-CHARGES IN ENGLAND.					
S CHARGE IN ENGLAND—HIGH COMMISSIONERS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES *Charged* ..	37-F	....	....	....	....
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES Voted ..		7,240	7,040	4,800	5,160
(2) OTHER COMMUNITIES *Charged* ..		*50,200*	*43,600*	*66,600*	*67,577*
(2) OTHER COMMUNITIES Voted ..		47,160	43,360	49,800	35,721
TOTAL ..		1,04,600	94,000	1,21,200	1,08,458
Charged ..		*50,200*	*43,600*	*66,600*	*67,577*
Voted ..		54,400	50,400	54,600	40,881
T LOSS OR GAIN BY EXCHANGE—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES *Charged* ..		....	....	....	....
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES Voted ..		....	36	....	—27
(2) OTHER COMMUNITIES *Charged* ..		....	*221*	....	*—350*
(2) OTHER COMMUNITIES Voted ..		....	219	....	—182
TOTAL ..		....	476	....	—559
Charged ..		....	*221*	....	*—350*
Voted ..		....	255	....	—209
For rounding .. *Charged* ..		*+500*	*—221*	*+100*	....
For rounding .. Voted ..		....	—255	+300	....
GRAND TOTAL ..		2,00,92,000	1,90,74,000	2,00,07,000	1,68,04,955
Charged ..		*4,32,000*	*4,80,000*	*6,93,000*	*5,14,493*
Voted ..		1,96,60,000	94,000	1,93,14,000	1,62,90,462

DETAILED ACCOUNT No. 37A. EDUCATION. University.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-UNIVERSITY.						
A-(1) Grants to Universities—						
Recurring grant—Bombay University .. *Charged* ..			....		*1,17,000*	
Recurring grant—Bombay University .. Voted ..			1,17,000		....	
Recurring grant— Do. .. .. Voted ..			33,400		33,400	
Non-recurring grant Do. .. .. Voted ..			....		....	
TOTAL ..			1,50,400	1,50,400	1,50,400	1,50,436
Charged ..			....	*1,17,000*	*1,17,000*	*1,17,000*
Voted ..			1,50,400	33,400	33,400	33,436
B-GOVERNMENT ARTS COLLEGES.						
Summary.						
B-1 Science College			1,89,300	2,00,400	1,96,900	1,91,803
B-2 Other Arts Colleges			6,84,700	7,20,000	6,88,600	6,72,384
TOTAL ..			8,74,000	9,20,400	8,85,500	8,64,187
Charged ..			*1,37,400*	*1,58,400*	*1,53,700*	*1,57,159*
Voted ..			7,36,600	7,62,000	7,31,800	7,07,028
DETAILS.						
B-1 SCIENCE COLLEGE.						
ROYAL INSTITUTE OF SCIENCE, BOMBAY.						
B-1 (1) Pay of Officers—						
Professors (400—1,500) .. .. .. *Charged* ..	*4*	*4*	*49,800*		*42,300*	
Principal, professors and other officers (170—1,500) Voted ..	6	6	32,600		47,200	
Total .. *Charged* ..			*49,800*	*48,200*	*42,300*	*38,107*
Total .. Voted ..			32,600	42,000	47,200	44,419
B-1 (2) Pay of Establishment—						
Clerks (30—140)	3	3	4,536		3,720	
Laboratory assistants (79—115)	5	5	7,320		7,320	
Field artists collectors (35—150)	2	2	2,400		2,400	
Demonstrators, physical Instructor, assistant lecturers and superintendent of stores (130—300)	9	9	22,662		24,603	
Servants (20—25)	16	16	4,644		4,487	
Temporary establishment		11	8,438		8,970	
Total .. Voted ..			50,000	53,100	51,500	50,629
Carried over ..			1,32,400	1,43,300	1,41,000	1,33,155

DETAILED ACCOUNT No. 37-A. EDUCATION. University—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
DETAILS—*contd.*				
B-1 SCIENCE COLLEGE—concld.				
ROYAL INSTITUTE OF SCIENCE, BOMBAY—*concld.*				
Brought forward ..	1,32,400	1,43,300	1,41,000	1,33,155
B-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) .. .. .. *Charged* ..	*350*		*365*	
Voted ..	1,000		985	
House-rent and other allowances .. .. .. *Charged* ..	*3,150*		*3,335*	
Voted ..	5,000		5,715	
Total .. *Charged* ..	*3,500*	*3,900*	*3,700*	*3,138*
Voted ..	6,000	7,200	6,700	7,104
B-1 (4) Contingencies—				
Contract contingencies—				
Purchase of books and periodicals	5,900			
Purchase of apparatus and chemicals	20,100			
Telephone charges	250			
Electric charges	1,500		32,000	
Water supply	2,250			
Gas charges	3,200			
Other charges	700			
Non-contract contingencies—				
Rents, rates and taxes	6,914		7,212	
Service postage and telegrams	300			
Reserve at the disposal of the Director of Public Instruction	100		100	
Customs duty on imported stores	3,900		3,950	
Pay of inferior servants	2,286		2,238	
Total .. Voted ..	47,400	46,000	45,500	48,406
TOTAL ..	1,89,300	2,00,400	1,96,900	1,91,803
Charged ..	*53,300*	*52,100*	*46,000*	*41,245*
Voted ..	1,36,000	1,48,300	1,50,900	1,50,558

DETAILED ACCOUNT No. 37A **EDUCATION.** **University—contd.**	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-GOVERNMENT ARTS COLLEGES—contd.						
B-2 Other Arts Colleges.						
B-2 (1) Pay of Officers—						
Principals and professors (400—1,750) ...*Charged* ..	*10*	*8*	*78,300*		*1,01,300*	
Professors and other officers (170—1,200) .. Voted ..	57	59	3,36,000		3,37,300	
Director of Kannada Research (250—400) .. Voted ..		1	3,000		....	
Total .. *Charged* ..			*78,300*	*1,01,000*	*1,01,300*	*1,09,518*
Total .. Voted ..			3,39,000	3,26,800	3,37,300	3,15,427
B-2 (2) Pay of Establishment—						
Assistant lecturers, demonstrators, physical instructors and teachers (70—350)	43	42	96,661		98,948	
Hostel superintendent (150)	1	1	1,800		1,800	
Clerks (30—140)	14	15	17,269		16,716	
Laboratory assistants (25—100)	6	6	3,889		3,907	
Servants (15—25)	37	37	8,481		8,383	
Temporary establishment			32,700		31,546	
Total .. Voted ..			1,60,800	1,55,500	1,61,300	1,50,576
B-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—(ordinary) .. .. *Charged* ..			*800*		*650*	
Travelling allowance—(ordinary) .. .. Voted ..			2,950		1,900	
House-rent and other allowances .. .. *Charged* ..			*5,000*		*5,750*	
House-rent and other allowances .. .. Voted ..			16,350		14,700	
Cost of passages under the Superior Civil Services Rules, 1924 ..					....	
Total .. *Charged* ..			*5,800*	*5,300*	*6,400*	*6,396*
Total .. Voted ..			10,300	17,500	16,600	16,737
B-2 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			15,673			
Purchase of apparatus and chemicals			23,441			
Telephone charges			682			
Electric charges			4,850		47,960	
Water supply			5,080			
Purchase and repairs of furniture			1,650			
Other charges			4,184			
Non-contract contingencies—						
Rents, rates and taxes			4,339			
Service postage and telegrams			994		4,782	
Other non-contract contingencies			5,100			
Other supplies and services			....		....	
Studentship			1,800		....	
Customs duty on imported stores			2,425		2,375	
Maintenance of gas plant at the Gujarat College ..			1,000		....	
Reserve at the disposal of the Director of Public Instruction ..			500		500	
Pay of inferior servants			9,782		10,083	
Total .. Voted ..			81,500	1,13,900	65,700	73,730
TOTAL ..			6,84,700	7,20,000	6,88,600	6,72,384
Charged ..			*84,100*	*1,06,300*	*1,07,700*	*1,15,914*
Voted ..			6,00,600	6,13,700	5,80,900	5,56,470

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength, 1938–39.	Strength, 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.						
Recurring grants			2,32,000		1,39,800	
Non-recurring grants			....		....	
TOTAL ..			2,32,000	1,39,800	1,39,800	1,41,735
Charged ..			*75,000*	....	....	....
Voted ..			1,57,000	1,39,800	1,39,800	1,41,735
D—GOVERNMENT PROFESSIONAL COLLEGES.						
SUMMARY.						
D-1 Law College			60,500	65,500	59,800	59,787
D-2 College of Engineering, Poona			2,13,800	2,24,900	2,22,500	2,37,983
D-3 Training Colleges for Secondary Teachers			1,26,300	86,500	74,200	75,710
D-4 Sydenham Colleges of Commerce and Economics, Bombay ..			1,48,900	1,38,500	1,17,700	1,00,563
TOTAL ..			5,49,500	5,15,400	4,74,200	4,74,043
Charged ..			*85,900*	*88,800*	*83,900*	*1,01,588*
Voted ..			4,63,600	4,26,600	3,90,300	3,72,455
DETAILS.						
D-1.—LAW COLLEGE.						
D-1 (1) Pay of Officers—						
Principal and professors 1 (500), 9 (375)	10	11	44,800		46,500	
Total .. Voted ..			44,800	41,800	46,500	46,500
D-1 (2) Pay of Establishment—						
Clerks and registrar (25—300)	4	4	7,672		7,304	
Servants (19—24)	4	5	1,468		1,096	
Temporary establishment			360			
Total .. Voted ..			9,500	11,700	8,400	7,541
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance			....		....	
House-rent and other allowances			400		600	
Total .. Voted ..			400	300	600	922
D-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			3,525			
Telephone charges			175			
Electric charges			625		4,200	
Purchase and repairs of furniture			750			
Other charges			600			
Non-contract contingencies—						
Service postage and telegrams			125		100	
Total .. Voted ..			5,800	11,700	4,300	4,824
TOTAL .. Voted ..			60,500	65,500	59,800	59,787

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.				Rs.	Rs.	Rs.	Rs.
D-2 College of Engineering, Poona.							
D-2 (1) Pay of Officers—							
Principal and professors (400—1,750)	*Charged*	*2*	*2*	*14,900*		*19,100*	
Professors and other officers (170—1,375)	Voted	14	14	69,200		73,800	
Leave salary	Voted					....	
Total	*Charged*			*14,900*	*23,300*	*19,100*	*37,565*
	Voted			69,200	70,200	73,800	69,834
D-2 (2) Pay of Establishment—							
Teachers and instructors (150—250)		4	4	10,980		10,893	
Clerks (30—140)		5	5	5,280		5,232	
Curator and laboratory assistants (30—180)		1	1	600		600	
Servants (20—29)		11	9	1,992		2,172	
Workshop establishment (30—240)		5	7	6,726		5,760	
Engineering laboratory establishment (45—220)		5	5	7,508		8,400	
Temporary establishment				42,314		42,243	
Total	Voted			75,400	76,200	75,300	76,776
D-2 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*			*700*		*700*	
	Voted			1,250		1,250	
House-rent and other allowances	*Charged*			....		....	
	Voted			650		650	
Cost of passages under the Superior Civil Services Rules, 1924	*Charged*			....		....	
Total	*Charged*			*700*	*1,800*	*700*	*691*
	Voted			1,900	1,900	1,900	2,047
D-2 (4) Contingencies—							
Contract contingencies—							
Purchase of apparatus and chemicals				37,772			
Telephone charges				228			
Electric charges				180		41,600	
Water supply				2,900			
Library charges				1,520			
Other charges				600			
Non-contract contingencies—							
Rents, rates and taxes				382		902	
Service postage and telegrams				492			
Other supplies and services				3,980		5,360	
Customs duty on imported stores				250		250	
Reserve at the disposal of the Director of Public Instruction				60		60	
Pay of inferior servants				3,336		3,528	
Total	Voted			51,700	51,500	51,700	51,070
TOTAL				2,13,800	2,24,900	2,22,500	2,37,983
	Charged			*15,600*	*25,100*	*19,800*	*38,256*
	Voted			1,98,200	1,99,800	2,02,700	1,99,727

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.						
D-3 (a) Training College for Secondary Teachers, Bombay.						
D-3 (a) (1) Pay of Officers—						
Principal	*1*	*1*	*22,800*		*15,900*	
Professors and lecturers (300—900 and 170—650) Voted ..	7	7	30,640		27,740	
Special pay to medical officer for medical charge			360		360	
Total .. *Charged* ..			*22,800*	*16,800*	*15,900*	*16,022*
Total .. Voted ..			31,000	36,900	28,100	30,290
D-3 (a) (2) Pay of Establishment—						
Clerks (30—80)	2	2	2,972		2,920	
Assistant lecturers (150—250)	2	3	6,400		5,700	
Teachers under training			3,000		3,000	
Servants (20)	2	2	628		680	
Deduct—Probable savings					....	
Total .. Voted ..			13,000	14,200	12,300	11,264
D-3 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary) .. *Charged* ..			*150*		*150*	
Travelling allowance (Ordinary) .. Voted ..			300		300	
House-rent and other allowances .. .. *Charged* ..			*950*		*1,250*	
House-rent and other allowances .. .. Voted ..			4,500		4,500	
Cost of passages under the Superior Civil Services Rules, 1924 *Charged.*			....		....	
Total .. *Charged* ..			*1,100*	*1,000*	*1,400*	*1,310*
Total .. Voted ..			4,800	3,700	4,800	3,975
D-3 (a) (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			1,700			
Purchase of apparatus and chemicals			1,000			
Telephone charges			175			
Electric charges			75		3,825	
Water supply			500			
Other charges			575			
Non-contract contingencies						
Rents, rates and taxes			250			
Service postage and telegrams			191		409	
Other supplies and services			....		....	
Stipends to teachers from non-Government schools under training ..			7,000		5,900	
Reserve at the disposal of the Director of Public Instruction ..			120		120	
Pay of inferior servants						
			1,614		1,446	
Total .. Voted ..			13,200	13,900	11,700	12,849
TOTAL ..			85,900	86,500	74,200	75,710
TOTAL .. *Charged* ..			*23,900*	*17,800*	*17,300*	*17,332*
TOTAL .. Voted ..			62,000	68,700	56,900	58,378

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.						
D-3 (b) Training College for Secondary Teachers, Belgaum.						
D-3 (b) (1) Pay of officers—						
Principal (320—1,200)		1	12,662			
Professors and Lecturers (300—900 and 170—650)		7	15,338			
Total .. Voted ..			28,000	....	....	....
D-3 (b) (2) Pay of Establishment—						
Clerks (25—125)		2	1,425			
Assistant lecturers (130—200)		3	4,334			
Teachers under training			1,000			
Servants (13–17)		2	341			
Total .. Voted ..			7,100	....	....	....
D-3 (b) (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,200			
Total .. Voted ..			1,200	....	....	....
D-3 (b) (4) Contingencies—						
Contract Contingencies			3,500			
Pay of inferior servants			377			
Non-contract contingencies			150			
Reserve at the disposal of the Director of Public Instruction ..			73			
Total .. Voted ..			4,100	....	....	....
Total .. Voted ..			40,400	....	....	....
TOTAL .. 3(*a*) and 3(*b*) ..			1,26,300	86,500	74,200	75,710
TOTAL .. *Charged* ..			*23,900*	*17,800*	*17,300*	*17,332*
TOTAL .. Voted ..			1,02,400	68,700	56,900	58,378

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.						
D-4 Sydenham College of Commerce and Economics, Bombay.						
D-4 (1) Pay of Officers—						
Principal and professors (400—1,500) .. .. *Charged* ..	3	3	*34,628*		*33,500*	
Professors, etc. (170—600) .. .. Voted ..	12	11	42,100		37,700	
Leave salary .. .. *Charged* ..	..	..	*9,572*		*9,900*	
Total .. *Charged* ..			*44,200*	*43,000*	*43,400*	*42,675*
Total .. Voted ..			42,100	35,800	37,700	26,316
D-4 (2) Pay of Establishment—						
Assistant and part-time lecturers and instructors	3	5	10,052		2,520	
Clerks (30—225)	3	4	4,980		4,612	
Servants (20—21)	5	5	1,580		1,628	
Temporary establishment	..	..	3,588		3,640	
Total .. Voted ..			20,200	16,100	12,400	10,223
D-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (Ordinary) .. *Charged* ..			*500*		*500*	
Travelling allowance .. (Ordinary) .. Voted ..			100		55	
House-rent and other allowances .. .. *Charged* ..			*1,700*		*2,900*	
House-rent and other allowances .. .. Voted ..			6,200		4,945	
Total .. *Charged* ..			*2,200*	*2,900*	*3,400*	*3,325*
Total .. Voted ..			6,300	3,500	5,000	2,424
D-4 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			1,800			
Telephone charges			225			
Electrical charges			525			
Water supply			370		3,600	
Purchase and repairs of furniture			500			
Library charges			1,400			
Other charges			680			
Non-contract contingencies—						
Rents, rates and taxes			25,066		9,956	
Service postage and telegrams			298			
Pay of inferior servants			3,036		2,244	
Total .. Voted ..			33,900	37,200	15,800	15,600
TOTAL ..			1,48,900	1,38,500	1,17,700	1,00,563
Total .. *Charged* ..			*46,400*	*45,900*	*46,800*	*46,000*
Total .. Voted ..			1,02,500	92,600	70,900	54,563

DETAILED ACCOUNT No. 37A. EDUCATION. University—concld.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
E-GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.						
E-1 Grants-in-aid, Contributions and Donations.						
Recurring grants			....		....	
Non-recurring grants			....		....	
TOTAL .. Voted ..			....	....	....	120
DETAILED ACCOUNT No. 31B. EDUCATION. Secondary.						
F-GOVERNMENT SECONDARY SCHOOLS.						
SUMMARY.						
F-1 Secondary Schools for Boys			7,20,700	7,21,500	7,45,600	7,76,483
F-2 Secondary Schools for Girls			69,600	56,600	56,600	53,324
F-3 Charges in connection with education in Physical Culture .			....	10,000	10,000	557
F-4 Vocational Schools			38,500	....	....	....
TOTAL .. Voted ..			8,28,800	7,88,100	8,12,200	8,30,364
DETAILS.						
F-1 SECONDARY SCHOOLS FOR BOYS.						
F-1 (1) Pay of Officers—						
Principal and head masters (170—800)	19	19	70,449		79,220	
Special pay to medical officer for medical charge			240		240	
Leave salary			1,911		2,340	
Total .. Voted ..			72,600	80,300	81,800	82,305
F-1 (2) Pay of Establishment—						
Head masters, assistant masters, teachers and superintendent (30—300)	332	345	5,33,672		5,54,529	
Clerks (30—100)	21	21	20,198		20,604	
Laboratory assistants (20—30)	16	14	4,815		5,374	
Servants (12—21)	67	66	12,990		13,213	
Temporary establishment			3,600		3,080	
Special pay to medical officer for medical charge			1,560		1,800	
Deduct—Probable Savings			—4,135		—6,000	
Total .. Voted ..			5,72,700	5,69,600	5,92,600	6,21,649
Carried over ..			6,45,300	6,49,900	6,74,400	7,03,954

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought over ..			6,45,300	6,49,900	6,74,400	7,03,954
F-GOVERNMENT SECONDARY SCHOOLS—contd.						
F-1 SECONDARY SCHOOLS FOR BOYS—contd.						
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance { ordinary			3,000		2,790	
Do. do. { Fixed			....		....	
House-rent and other allowances			10,146		9,810	
Allowance for medical inspection of school children			1,054		....	
Total .. Voted ..			14,200	13,200	12,600	14,032
F-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			5,919			
Purchase of apparatus and chemicals			2,845			
Telephone charges			235			
Water supply			3,490		22,690	
Purchase and repairs of furniture			3,166			
Boarding charges			1,405			
Other charges			7,525			
Non-contract contingencies—						
Rents, rates and taxes			11,214		12,544	
Service postage and telegrams			1,798			
Other supplies and services						
Reserve at the disposal of the Director of Public Instruction ..			940		940	
Pay of inferior servants			22,663		22,426	
Voted ..			61,200	58,400	58,600	58,497
Total .. Voted ..			7,20,700	7,21,500	7,45,600	7,76,483
F-2 SECONDARY SCHOOLS FOR GIRLS.						
F-2 (1) Pay of Officers—						
Lady superintendent and head mistresses		2	4,200		....	
Leave salary			....		....	
Special pay to medical officer for medical charge			....		....	
Total .. Voted ..			4,200	3,400	....	....
F-2 (2) Pay of Establishment—						
Head mistresses, assistant masters, etc. (30—300)	22	36	48,644		46,624	
Clerks (35)	1	1	720		660	
Servants (16—18)	7	9	1,524		1,416	
Temporary establishment			600		600	
Deduct—Probable savings			—588		—1,000	
Total .. Voted ..			50,900	45,000	48,300	46,416
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			215		215	
House-rent and other allowances			773		785	
Allowance for medical inspection of school children			212		....	
Total .. Voted ..			1,200	1,100	1,000	902
F-2 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			335			
Purchase and repairs of furniture			265		1,955	
Other charges			435			
Non-contract contingencies—						
Rents, rates and taxes			4,277			
Service postage and telegrams			996		4,297	
Purchase of furniture			5,200			
Reserve at the disposal of the Director of Public Instruction ..			100		100	
Pay of inferior servants			1,692		948	
Total .. Voted ..			13,300	7,100	7,300	6,006
TOTAL .. Voted ..			69,600	56,600	56,600	53,324

DETAILED ACCOUNT No. 37-B. 37, EDUCATION. Secondary—contd.	Strength, 1938-39.	Strength, 1939-40.	Bedget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 937-38.
			Rs.	Rs.	Rs.	Rs.
F-GOVERNMENT SECONDARY SCHOOLS—contd.						
F-4 (a) VOCATIONAL SCHOOLS.						
F-4-(2) Pay of Establishment—						
Instructors (50—175)		14	7,000			
Teachers (50—175)		2	3,000			
Fieldmen and servants (15—25)		14	2,500			
Total..Voted ..			12,500	....	....	....
F-3-(3) Allowances, Honoraria, etc.—						
Travelling Allowance			600			
Total..Voted ..			600	....	....	....
F-4-(4) Contingencies—						
Non-contract contingencies			7,400			
Total..Voted ..			7,400	....	....	....
Total..Voted 4 (*a*) ..			20,500	....	....	....
F-4-(b) TECHNICAL SCHOOL.						
(*i*) *Mechanical Engineering Department.*						
F-4-(2) Pay of Establishment—						
Engineering Superintendent. (180—260)		1	2,100			
Technical Draftsmen and Workshop establishment (25—130) ..		10	3,370			
(*ii*) *Electrical Engineering Department.*						
Electrical Superintendent		1	1,800			
Electrical Workshop establishment		12	2,730			
Total..Voted ..			10,000	....	....	....
F-4-(4) Contingencies—						
Non-contract contingencies			8,000			
Total..Voted ..			8,000	....	....	....
Total..Voted 4 (*b*) ..			18,000	....	....	....
TOTAL 4 (*a*) and (*b*)..Voted ..			38,500	....	....	....

DETAILED ACCOUNT No. 37B. EDUCATION. Secondary—concld.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
G-DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
(1) Anglo-Indian and European Communities.				
(i) Recurring.				
(*a*) *Ordinary Grants-in-aid*— To secondary schools	3,11,020		3,11,020	
(*b*) *Special Grants-in-aid*— For Anglo-Indian and European Education	1,07,340		1,07,340	
Grants to soldiers' children	2,500		2,500	
(ii) Non-recurring.				
Building grants	18,000		18,000	
Miscellaneous	1,140		1,140	
Total .. Voted ..	4,40,000	4,38,500	4,40,000	4,36,229
(2) Other Communities.				
G-(2) Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
G-(2) (a) Ordinary grants-in-aid, etc.—				
English teaching schools	1,90,070		1,90,070	
Anglo-Vernacular schools	8,27,790		7,28,790	
G-(2) (b) Special grants-in-aid, etc.—				
War and fee grants	19,240		19,240	
Scheme for provident fund for teachers in recognized Secondary Schools ..	10,000		10,000	
Grants for physical education	30,000		....	
Do. do. (for play grounds and sites)	10,000		....	
(ii) Non-Recurring.				
Building grants	....		....	
Grants for apparatus, books and furniture	8,500		8,500	
Total .. Voted ..	10,95,600	10,45,600	9,56,600	8,80,560
H-GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
H-1 Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
H-1 (a) Ordinary grants-in-aid, etc.—				
Anglo-Vernacular schools	67,080		67,080	
H-1 (b) Special grants-in-aid, etc.—				
War and fee grants	320		320	
(ii) Non-recurring.				
Grants for apparatus, books, etc.	400		400	
Total .. Voted ..	67,800	67,800	67,800	63,468

DETAILED ACCOUNT No. 37C. EDUCATION. Primary.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–38.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
I-GOVERNMENT PRIMARY SCHOOLS.						
DETAILS.						
I-PRIMARY SCHOOLS FOR BOYS.						
I-I (1) Pay of Establishment—						
Head masters, assistant masters, etc. (30—60)	10	10	5,508		5,448	
Servants	1	1	180		180	
Provident fund contribution			172		172	
Special pay to medical officer			240		....	
Deduct—Probable savings			....		....	
Total .. Voted ..			6,100	5,900	5,800	5,412
I-I (2) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			50		50	
Do. (Fixed)			30		....	
Allowance for medical charge			120		100	
Total .. Voted ..			200	200	150	226
I-I (3) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			7		235	
Water supply			48			
Purchase and repairs of furniture			49			
Other charges			146			
Non-contract contingencies—						
Rent, rates and taxes			1,200		1,199	
Service postage and telegrams			34			
Pay of inferior servants			1,616		1,616	
Total .. Voted ..			3,100	3,100	3,050	3,041
TOTAL .. Voted ..			9,400	9,200	9,000	8,679

DETAILED ACCOUNT No. 37C. EDUCATION. Primary—concld.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
J-DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
J-1. Grants-in-aid, Contributions and Donations—				
(i) Recurring.				
1. Ordinary grants	19,000		17,700	
2. Ordinary grant for physical education	1,000		....	
3. War and fee grants	1,100		1,100	
4. Grants to primary schools by private agencies	2,00,000		....	
(ii) Non-recurring.				
1. Building grants	....		....	
2. Grants for apparatus, books and furniture	....		....	
TOTAL .. Voted	2,21,100	18,800	18,800	19,000
K-GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.				
(i) Recurring.				
Grants to the Bombay Municipality — *Charged*	....		....	
Grants to the Bombay Municipality — Voted	8,70,000		7,83,000	
Grants to local bodies other than the Bombay Municipality — *Charged*	....		*2,00,000*	
Grants to local bodies other than the Bombay Municipality — Voted	1,06,30,000		99,19,500	
Grants for opening of basic craft Schools	49,050		....	
Grants to local bodies for physical education	30,000		....	
Provision for expansion of primary education	5,00,000		....	
(ii) Non-recurring.				
Building and equipment grants	30,000		30,000	
Grants for opening of basic craft schools	44,000		....	
Training of primary teachers deputed for training in agriculture on Government Farms and at the College of Agriculture, Poona.	7,450		....	
K-1. Special Development Programme—				
Provision for school buildings	5,00,000		....	
TOTAL	1,26,60,500	1,19,30,000	1,09,32,500	1,10,69,402
Charged	....	....	*2,00,000*	....
Voted	1,26,60,500	1,19,30,000	1,07,32,500	1,10,69,402

DETAILED ACCOUNT No. 37D. EDUCATION. Special.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
L-GOVERNMENT SPECIAL SCHOOLS.			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
L-1 Training Schools for Boys			5,13,900	2,70,900	2,71,500	2,74,411
L-2 Training Schools for Girls			2,35,800	1,95,700	1,93,700	1,88,235
L-3 Commercial Class in Bombay			4,800	5,100	5,000	4,941
L-4 Jehangir Dinshaw Vakil Commercial School, Broach .			3,200	3,100	3,100	2,958
L-5 School of Art			1,10,200	1,13,500	1,16,300	1,14,241
L-6 Charges in connection with Adult Education			10,000	10,000	10,000	9,978
L-7 Training Institute for Physical Education			33,400	....	....	....
L-8 Short term courses in physical education for teachers ..			69,200	....	....	....
Lump provision for expansion of the existing Training Institutions .			10,000	....	....	....
TOTAL ..			9,90,500	5,98,300	5,99,600	5,94,764
Charged ..			....	....	....	....
Voted ..			9,90,500	5,98,300	5,99,600	5,94,764
DETAILS.						
L-GOVERNMENT SPECIAL SCHOOLS.						
L-1 TRAINING SCHOOLS FOR BOYS.						
L-1 (1) Pay of Officers—						
Principals (170—800)	4	4	13,140		13,140	
Special pay to medical officer for medical charge			660		660	
Total .. Voted ..			13,800	9,000	13,800	13,087
L-1 (2) Pay of Establishment—						
Head masters, assistant masters and teachers in Training school (30—300)	62	83	1,23,560		1,06,331	
Head masters, assistant masters in Practising schools (35—75) ..	56	56	38,463		38,401	
Clerks (30—100)	11	11	9,942		9,668	
Servants (15—21)	26	31	5,889		5,340	
Temporary establishment			15,211		600	
Special pay to medical officer for medical charge			480		360	
Provident fund contribution			255		....	
Total .. Voted ..			1,93,800	1,58,800	1,60,700	1,62,456
L-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			120		120	
Travelling allowance (ordinary)			3,600		960	
House-rent and other allowances			3,346		3,300	
Stipends to students			2,09,500		56,500	
Allowance for medical charge			120		120	
Allowance for medical inspection of school children			314		....	
Total .. Voted ..			2,17,000	67,100	61,000	64,051
Carried over ..			4,24,600	2,34,900	2,35,500	2,39,594

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*			Rs.	Rs.	Rs.	Rs.
L-1 TRAINING SCHOOLS FOR BOYS—contd.						
Brought forward ..			4,24,600	2,34,900	2,35,500	2,39,594
L-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			1,090			
Purchase of apparatus and chemicals			275			
Telephone charges			283			
Water supply			859		5,963	
Purchase and repairs of furniture			900			
Boarding charges			340			
Gardening charges			530			
Other charges			4,408			
Non-contract contingencies— ..						
Rents, rates and taxes			13,076			
Service postage and telegrams			1,040		9,783	
Purchase of furniture			8,955			
Other Non-contract contingencies			8,670			
Other supplies and services			....		....	
Reserve at the disposal of the Director of Public Instruction ..			400		400	
Temporary sheds for training centres			25,000		....	
Pay of inferior servants			23,474		19,854	
Total .. Voted ..			89,300	36,000	36,000	34,817
TOTAL .. Voted ..			5,13,900	2,70,900	2,71,500	2,74,411
L-2 TRAINING SCHOOLS FOR GIRLS.						
L-2 (1) Pay of Officers—						
Lady superintendent			....		....	
Lady superintendent and assistant lady superintendent (170—770) ..	5	5	23,800		23,600	
Special pay to medical officer for medical charge			600		600	
Total .. Voted ..			24,400	23,500	24,200	19,329
L-2 (2) Pay of Establishment—						
Head masters, assistant masters and mistresses in Training schools, etc. (30—200)	49	63	96,345		79,485	
Head mistresses, assistant mistresses in Practising schools (30—60) ..	37	37	22,127		22,869	
Clerks (30—80)	4	7	4,520		3,840	
Servants (15—29)	27	29	5,518		5,412	
Temporary establishment			3,350		3,194	
Provident fund contribution			220		....	
Allowance for medical charge			120		....	
Deduct—Probable savings			—1,000		....	
Total .. Voted ..			1,31,200	1,13,200	1,14,800	1,11,966
L-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance { fixed			432		240	
Travelling allowance { ordinary			600		360	
House-rent and other allowances			2,072		2,040	
Stipends to students			39,000		27,000	
Allowance for medical charge			360		360	
Allowance for medical inspection of school children			236		....	
Total .. Voted ..			42,700	34,200	30,000	32,063
Carried over ..			1,98,300	1,70,900	1,69,000	1,63,358

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—contd.				
L-2 TRAINING SCHOOLS FOR GIRLS—contd.				
Brought forward ..	1,98,300	1,70,900	1,69,000	1,63,358
L-2 (4) Contingencies—				
Contract contingencies—				
Purchase of books and periodicals	825			
Purchase of apparatus and chemicals	85			
Telephone charges	64			
Water supply	530			
Purchase and repairs of furniture	515		6,115	
Gardening charges	55			
Rent for motor lorry	2,500			
Other charges	2,876			
Non-contract contingencies—				
Rents, rates and taxes	14,246			
Service postage and telegrams	490		10,868	
Purchase of furniture and tools	5,220			
Reserve at the disposal of the Director of Public Instruction	80		80	
Pay of inferior servants	10,014		7,637	
Total .. Voted ..	37,500	24,800	24,700	24,877
TOTAL .. Voted ..	2,35,800	1,95,700	1,93,700	1,88,235

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength, 1938–39.	Strength, 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*			Rs.	Rs.	Rs.	Rs.
L-3 COMMERCIAL CLASS IN BOMBAY.						
L-3 (1) Pay of Establishment—						
Masters (150—175)	..	..	....		....	
Servants (20)	1	1	264		240	
Temporary establishment			4,036		3,960	
Total ..Voted			4,300	4,400	4,200	4,305
L-3 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			200		500	
Total ..Voted			200	500	500	385
L-3 (3) Contingencies—						
Contract contingencies			150		150	
Non-contract contingencies			150		150	
Total ..Voted			300	200	300	251
Total ..Voted			4,800	5,100	5,000	4,941
L-4 JEHANGIR DINSHAH VAKIL COMMERCIAL SCHOOL, BROACH.						
L-4 (1) Pay of Establishment—						
Instructors and allowance to a clerk (150—175)	..	..	96		96	
Servants (16)	1	1	192		192	
Temporary Establishment			2,712		2,612	
Total ..Voted			3,000	2,900	2,900	2,794
L-4 (2) Contingencies—						
Contract contingencies			100		100	
Pay of inferior servants			24		24	
Non-contract contingencies			76		76	
Total ..Voted			200	200	200	164
Total ..Voted			3,200	3,100	3,100	2,958
L-5 SCHOOL OF ART.						
L-5 (1) Pay of Officers—						
Director, Deputy Director, superintendent, teachers, professor and assistant professor (170—1,000) .. Voted	7	7	34,100		38,400	
Total .. Voted			34,100	36,000	38,400	39,405
L-5 (2) Pay of Establishment—						
Teachers and instructors (70—250)	9	12	22,207		14,717	
Clerks (40—200)	4	4	4,743		4,595	
Studio assistant (150—200)	1	1	2,160		2,250	
Servants (20—24)	14	13	3,781		4,044	
Work-shop establishment	9	9	11,580		12,204	
Temporary establishment			....		6,290	
Deduct—Probable savings			—1,371		—1,000	
Total ..Voted			43,100	41,700	43,100	41,658
Carried over			77,200	77,700	81,500	81,063

DETAILED ACCOUNT No. 37D. EDUCATION. Special—concld.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
L-GOVERNMENT SPECIAL SCHOOLS—contd.	Rs.	Rs.	Rs.	Rs.
L-5 SCHOOL OF ART—contd.				
Brought forward ..	77,200	77,700	81,500	81,063
L-5 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) .. .. .. Voted ..	440		485	
House-rent and other allowances .. .. .. Voted ..	2,920		4,255	
Fees to Lecturers in the Architectural classes .. .. Voted ..	9,240		9,660	
Cost of passages under the Superior Civil Services Rules, 1924 .. .. *Charged* ..	....		....	
Total .. Voted ..	12,600	14,100	14,400	13,916
L-5 (4) Contingencies—				
Contract contingencies—				
Telephone charges	230			
Electric charges	700			
Water supply	2,800			
Purchase and repairs of furniture	300			
Library charges	600		13,142	
Gardening charges	300			
Workshop contingencies	3,912			
Other charges	4,158			
Non-contract contingencies—				
Rents, rates and taxes	1,593			
Service postage and telegrams	225		1,835	
Other non-contract contingencies	700			
Other supplies and services	1,780		2,885	
Pay of inferior servants	3,102		2,538	
Total .. Voted ..	20,400	21,700	20,400	19,262
TOTAL .. Voted ..	1,10,200	1,13,500	1,16,300	1,14,241

L-7-TRAINING INSTITUTE FOR PHYSICAL EDUCATION.	Strength. 1938-39	Strength. 1939-40				
L-7-(1) Pay of officers—						
Principal			6,100			
Senior Assistant			....			
Total—Voted ..			6,100	....	....	....
L-7 (2) Pay of Establishment—						
Resident Medical Officer (150)		1	1,800			
Junior assistants (45—175)		2	3,660			
Clerks (85—100)		1	1,020			
Servants (17–18)		2	420			
Total—Voted ..			6,900		....	....
L-7 (3) Allowances, Honoraria, etc.—						
Travelling allowances			500			
House-rent and Other allowances			1,150			
Stipends to students			2,750			
Stipends to teachers			11,700			
Allowance for medical charge			500			
Total—Voted ..			16,600	....	....	....
Carried over ..			29,600	....	....	....

DETAILED ACCOUNT No. 37D. EDUCATION. Special Schools—contd.	Strength. 1938–39	Strength. 1939–40	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-7-TRAINING INSTITUTE FOR PHYSICAL EDUCATION—contd.						
Brought forward ..			29,600	....	....	....
L-7 (4) Contingencies						
Contract contingencies			3,000			
Pay of inferior servants			540			
Non-contract contingencies			260			
Total—Voted ..			3,800	....	....	....
Total—Voted ..			33,400	....	....	....
L—8-SHORT TERM COURSES IN PHYSICAL EDUCATION FOR TEACHERS.						
L-8 (1) Pay of Establishment—						
Instructors at Rs. 75 each		47	25,127			
Servants at Rs. 17 each		47	6,073			
Total—Voted ..			31,200	....	....	....
L-8 (2) Allowances, Honoraria, etc.—						
Travelling allowance			4,000		....	....
Total—Voted ..			4,000	....	....	....
L-8 (3) Contingencies—						
Non-contract Contingencies			34,000		....	....
Total—Voted ..			34,000	....	....	....
Total—Voted ..			69,200	....	....	....
M-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.						
(1) Anglo-Indian and European Communities.						
(i) Recurring.						
(*a*) *Ordinary Grants-in-aid—*						
(1) Special schools			2,000		2,000	
(2) Training institutions			10,200		10,000	
(*b*) *Special Grants-in-aid—*						
Grants to apprentices' homes			6,000		6,000	
TOTAL .. Voted ..			18,200	18,000	18,000	20,332

DETAILED ACCOUNT No. 25-G-S. EDUCATION. Schools—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
L—GOVERNMENT SPECIAL SCHOOLS—*contd.*				
(2) Other Communities.				
M-1 Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
(A) Grants to Adult education,				
I. Grants to Adult Education Classes.—				
(*a*) Gujarat Division—				
(5 Districts—Ahmedabad, Kaira, Broach, Panch Mahals and Surat) ..	10,000			
(*b*) Maharashtra Division—				
(7 Districts—East Khandesh, West Khandesh, Poona, Satara, Ahmednagar, Sholapur and Nasik)	14,000			
(*c*) Konkan Division—				
(4 Districts—Thana, Bombay Suburban, Ratnagiri and Kolaba)	8,000			
(*d*) Karnatak Division—				
(4 Districts —Belgaum, Bijapur, Dharwar and Kanara)	8,000			
II. Grants to special continuation classes for literate adults of the artisan class in towns and villages to supplement their vocational training	5,000			
III. Students camps and Training of Registered Worker for campaign against illiteracy ..	13,500			
IV. Grants for encouragement of publications suitable for adults	5,000			
V. Grants to Adult Education Board for Office establishment, travelling allowance to members, etc.	6,500			
(B) Ordinary recurring grants	1,12,350		68,350	
Grants to gymnasia—	10,000			
Reformatories—				
(1) Grants to industrial and reformatory institutions	950*		950	
(2) Maintenance of juvenile female convicts	....		....	
(ii) Non-recurring.				
Buildings grants and grants for apparatus, books and furniture	....		....	
Grant-in-aid to the Gujarat Vidyapith	1,800			
TOTAL .. Voted ..	1,95,100	69,300	69,300	91,217
N-1 GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.				
N-1 Grants-in-aid, Contributions and Donations.				
Recurring grants	400		400	
Non-recurring grants	8,000		....	
TOTAL .. Voted ..	8,400	400	400	277

* This provision on account of the grant to the Salvation Army Willingdon Boys' Home for Technical Education is controlled by the Director of Industries.

DETAILED ACCOUNT No. 37E. EDUCATION. General.		Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate 1938–39.	Budget Estimate 1938–39.	Accounts, 1937–38.
DETAILS.				Rs.	Rs.	Rs.	Rs.
O-DIRECTION.							
O-(1) Pay of Officers—							
Director and Deputy Director (1,550—3,000) ..	*Charged* ..	2	2	*63,000*		*52,000*	
Assistant Director (320—1,200)	Voted ..	1	1	9,700		9,220	
Superintendents (250—650)	..	3	3	16,400		15,680	
Total ..	*Charged* ..			*63,000*	*51,000*	*52,000*	*56,017*
	Voted ..			26,100	31,000	24,900	28,792
O-(2) Pay of Establishment—							
Assistant superintendents and clerks (30—300) ..	..	48	48	66,380		66,791	
Servants (16—29)	..	12	12	2,820		2,809	
Total .. Voted ..				69,200	70,300	69,600	67,103
O-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*3,100*		*2,900*	
	Voted ..			2,900		3,000	
Total ..	*Charged* ..			*3,100*	*2,900*	*2,900*	*3,256*
	Voted ..			2,900	2,300	3,000	2,398
O-(4) Contingencies—							
Contract contingencies—							
Telephone charges				920			
Electric charges				600			
Purchase and repairs of furniture				200		3,000	
Library charges				270			
Other charges				1,010			
Non-contract contingencies—							
Service postage and telegrams				3,320		3,120	
Pay of inferior servants				180		180	
Total .. Voted ..				6,500	7,000	6,300	6,657
TOTAL ..				1,70,800	1,64,500	1,58,700	1,64,223
	Charged ..			*66,100*	*53,900*	*54,900*	*59,273*
	Voted ..			1,04,700	1,10,600	1,03,800	1,04,950

DETAILED ACCOUNT No. 37E EDUCATION. General—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
P-INSPECTION.						
(1) Anglo-Indian and European Communities.						
P-(1) Pay of Officers—						
Inspector (1,000—50—1,200) .. .. Voted ..	1	1	15,200		11,400	
Total .. *Charged* ..			....	*200*	....	....
Total .. Voted ..			15,200	7,600	11,400	10,694
P-(2) Pay of Establishment—						
Clerks at rates varying from Rs. 45 to Rs. 190	4	4	3,756		4,756	
Servants at rates varying from Rs. 16 to Rs. 19	2	2	444		444	
Total .. Voted ..			4,200	4,100	5,200	4,926
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. Voted ..			3,300		3,400	
Total .. *Charged* ..			....	*900*	....	....
Total .. Voted ..			3,300	2,500	3,400	4,546
P-(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			55			
Electric charges			75			
Water supply			50			
Purchase and repairs of furniture			30		350	
Other charges			140			
Non-contract contingencies—						
Rent, rates and taxes			77			
Service postage and telegrams			593		670	
Pay of inferior servants			180		180	
Total .. Voted ..			1,200	1,200	1,200	1,253
Deduct—Amount recoverable from other Governments			....	—1,700	....	—1,581
TOTAL ..			23,900	14,800	21,200	19,838
TOTAL .. *Charged*			....	*1,100*	....	....
TOTAL .. Voted ..			23,900	13,700	21,200	19,838
(2) Other Communities.						
P-(1) Pay of Officers—						
Inspectors and inspectresses (300—1,200) .. *Charged* ..	1	1	*14,400*		*14,400*	
Inspectors and inspectresses (300—1,200) .. Voted ..	7	7	39,770		38,120	
Deputy inspectors and inspectresses (170—900) Voted ..	15	40	64,721		42,407	
Administrative officers .. .. Voted ..		21	68,869		....	
Special Officer for basic education .. .. Voted ..		1	3,040		....	
Leave salary .. .. .. Voted ..			....		1,773	
Total .. *Charged* ..			*14,400*	*14,700*	*14,400*	*10,080*
Total .. Voted ..			1,76,400	1,30,000	82,300	88,110
Carried over ..			1,90,800	1,44,700	96,700	98,190

DETAILED ACCOUNT No. 37E. EDUCATION: General—contd.	Strength, 1938–39.	Strength, 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts 1937–38.
P-INSPECTION—contd.			Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,90,800	1,44,700	96 700	98,190
P-(2) Pay of Establishment—						
Administrative officers	..	15	28,100		....	
Assistant deputy inspectors (50—250)	23	61	2,51,074		54,132	
Clerks (30—200)	83	108	1,26,445		1,01,507	
Servants (15—24)	59	127	48,721		13,061	
Leave salary			6,000		6,000	
Temporary establishment			1,860		300	
Total .. Voted ..			4,62,200	3,53,300	1,75,000	1,84,216
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed *Charged* ..			*420*		*400*	
Travelling allowance .. ordinary *Charged* ..			*1,280*		*1,400*	
Travelling allowance .. fixed Voted ..			1,950		930	
Travelling allowance .. ordinary Voted ..			1,22,356		31,990	
House-rent and other allowances .. *Charged* ..			....		....	
House-rent and other allowances .. Voted ..			6,094		6,180	
TOTAL .. *Charged* ..			*1,700*	*1,800*	*1,800*	*1,748*
TOTAL .. Voted ..			1,30,400	90,600	39,100	45,084
P-(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			1,993			
Purchase of apparatus and chemicals			26			
Telephone charges			437			
Electric charges			1,100			
Water supply			161		6,033	
Purchase and repairs of furniture			2,102			
Carriage of records			6,555			
Other charges			4,106			
Non-contract contingencies—						
Rents, rates and taxes			1,986			
Service postage and telegrams			14,175		12,172	
Other non-contract contingencies			4,600			
Other supplies and services			5,150		5,050	
Reserve at the disposal of the Director of Public Instruction ..			156		156	
Pay of inferior servants			1,053		789	
Total .. Voted ..			43,600	37,100	24,200	24,062
Deduct—Amount recoverable from other Governments ..			....	....	....	—760
TOTAL ..			8,28,700	6,27,500	3,36,800	3,52,540
Charged ..			*16,100*	*16,500*	*16,200*	*11,828*
Voted ..			8,12,600	6,11,000	3,20,600	3,40,712
Q-SCHOLARSHIPS.						
(1) Anglo-Indian and European Communities—						
In colleges			6,120		5,220	
In secondary schools			2,592		2,808	
In special schools			11,048		12,840	
Deduct—Probable savings			—760		—1,868	
Total .. Voted ..			19,000	19,000	19,000	17,643
(2) Other Communities—						
In arts colleges			66,913		66,913	
In professional colleges			33,930		32,730	
In secondary schools			1,72,180		1,70,580	
In primary schools			27,072		27,072	
For Depressed classes			35,000		35,000	
In other special schools			....		....	
In Indian Military college at Dehra Dun			3,000		3,000	
In Sir J. J. School of Art			5,004		5,004	
For intermediate and backward classes and Muhammadan girls ..			79,000		....	
Loss of fees on account of free studentships and other remissions.			....		....	
Deduct—Probable savings			—16,499		—18,299	
Total .. Voted ..			4,05,600	3,08,300	3,22,000	3,55,969

DETAILED ACCOUNT No. 37E. EDUCATION. General—concld.	Strength. 1938-39	Strength. 193	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1237-38.
R-MISCELLANEOUS.			Rs.	Rs.	Rs.	Rs.
(1) Anglo-Indian and European Communities—						
Examination charges						
(*a*) Allowances, etc.			200		200	
(*b*) Contingencies			....		....	
Kindergarten and Junior School Certificate Examination			600		500	
Drawing and Arts Examinations — *Charged*			....		*100*	
Drawing and Arts Examinations — Voted			230		230	
Non-contract contingencies			....		....	
Contribution towards the cost of the Inter-Provincial Board and Chief Inspectorate			2,970		2,970	
Travelling allowances .. *Charged*			*300*		....	
TOTAL			4,300	5,700	4,000	2,485
TOTAL — *Charged*			*300*	*200*	*100*	*44*
TOTAL — Voted			4,000	5,500	3,900	2,441
(2) Other Communities—						
(a) Board of Physical Education						
(2) (a)—(1) Pay of Establishment—						
Clerks (25—80)		2	1,168			
Servants (17-22)		2	732			
Total—Voted			1,900	....	....	....
(2) (a)-(2)—Allowances, Honoraria, etc.—						
Travelling allowance			1,100			
House-rent and other allowances			300			
Total—Voted			1,400	....	....	....
(2) (a)—(3) Contingencies—						
Contract contingencies			300			
Non-contract contingencies			300			
Other supplies and Services			14,000			
Total—Voted			14,600	....	....	....
Total—Voted 2 (*a*)			17,900	....	....	....

DETAILED ACCOUNT No. 37E EDUCATION. General—concld.		Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
R—MISCELLANEOUS—contd.					
(2) Other Communities—contd.					
(b) Other Grants					
EXAMINATION CHARGES	*Charged* ..	*500*		*500*	
	Voted ..	86,500		85,700	
GRANTS FOR THE ENCOURAGEMENTS OF LITERATURE		19,620		19,620	
DAKSHINA AND OTHER FELLOWSHIPS		16,680		16,680	
DEPARTMENTAL PUBLICATIONS		400		400	
GRANT TO THE BOY SCOUTS' ASSOCIATION		21,700		21,700	
GRANT TO THE GIRL GUIDES' ASSOCIATION		4,000		4,000	
MISCELLANEOUS		1,000		1,000	
GRANT-IN-AID TO THE INDIAN INSTITUTE OF SCIENCE, BANGALORE		5,000		5,000	
ANNUAL RECURRING GRANT TO THE SHRIMATI NATHIBAI DAMODHAR THAKERSEY INDIAN WOMEN'S UNIVERSITY		5,000		....	
INDIAN STUDENTS' UNION AND HOSTEL—LONDON		3,000		3,000	
GRANT-IN-AID FOR RESEARCH WORK IN GUJARATI LITERATURE		12,000		....	
TOTAL 2 (*b*)		1,75,400	1,69,900	1,57,600	1,39,545
Total, 2 (*a*) and 2 (*b*) ..		1,93,300	1,69,900	1,57,600	1,39,545
	Charged ..	*500*	*500*	*500*	*374*
	Voted ..	1,92,800	1,69,400	1,57,100	1,39,171
S-CHARGES IN ENGLAND.					
Secretary of State for India—					
Leave and deputation pay	*Charged* ..	....		....	
	Voted ..	....		....	
TOTAL ..	*Charged* ..	....	....	....	....
	Voted ..	....	....	....	....
High Commissioner for India—					
Leave and deputation pay—					
(1) Anglo-Indian and European Communities	Voted ..	2,440	2,240	....	
(2) Other Communities	*Charged* ..	*35,520*	*30,280*	*45,280*	
	Voted ..	31,160	26,280	19,880	
Sterling overseas pay—					
(1) Anglo-Indian and European Communities	*Charged* ..	....	....	....	
	Voted ..	4,800	4,800	4,800	
(2) Other Communities	*Charged* ..	*14,680*	*13,320*	*21,360*	
	Voted ..	6,400	10,460	17,600	
Stores for India	Voted ..	....	....	....	
Other Charges	*Charged* ..	....	....	....	
	Voted ..	9,600	6,480	12,280	
Rounding ..	*Charged* ..		....	*—40*	
	Voted ..		+140	+40	
TOTAL		1,04,600	94,000	1,21,200	1,08,458
	Charged ..	*50,200*	*43,600*	*66,600*	*67,577*
	Voted ..	54,400	50,400	54,600	40,881
GRAND TOTAL ..		2,00,92,000	1,90,74,000	2,00,07,000	1,68,04,955
	Charged ..	*4,32,000*	*4,80,000*	*6,93,000*	*5,14,493*
	Voted ..	1,96,60,000	1,85,94,000	1,93,14,000	1,62,90,462

38-MEDICAL.		Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A.—Medical establishment	*Charged* ..	38A	*1,50,400*	*1,49,000*	*2,11,500*	*1,79,930*
	Voted ..		2,41,100	2,57,800	2,56,600	2,56,219
B.—Hospitals and dispensaries	*Charged* ..	38B	*68,500*	*73,400*	*77,200*	*77,807*
	Voted ..		26,72,200	24,62,800	25,35,100	24,03,767
C.—Grants for medical purposes	Voted ..	38C	3,26,200	3,59,400	3,06,400	2,89,561
D.—Medical colleges and schools	*Charged* ..	38D	*42,500*	*58,800*	*55,300*	*75,730*
	Voted ..		5,06,700	3,76,100	4,36,800	3,48,919
E.—Mental hospitals	*Charged* ..	38E	*27,000*	*24,700*	*24,300*	*24,483*
	Voted ..		5,11,200	5,90,500	4,85,800	5,29,172
F.—Chemical examiner	Voted ..	38F	43,100	46,100	46,500	43,343
G.—Charges in England	*Charged* ..	38G	*1,26,640*	*1,03,200*	*1,42,000*	*1,17,862*
	Voted ..		47,320	15,720	33,900	7,622
H.—Loss or gain by exchange	*Charged* ..			*538*	....	*—611*
	Voted ..			82	....	—39
For Rounding ..	*Charged* ..		*40*	*+362*	*—300*	....
	Voted ..		+180	—502	—100	....
TOTAL ..			47,63,000	45,18,000	46,11,000	43,53,765
	Charged ..		*4,15,000*	*4,10,000*	*5,10,000*	*4,75,201*
	Voted ..		43,48,000	41,08,000	41,01,000	38,78,564

DETAILED ACCOUNT No. 38-A.
MEDICAL.
A-Medical Establishment.

SUMMARY.

A-1 Superintendence	*Charged* ..	*39,300*	*41,800*	*56,200*	*56,134*
	Voted ..	57,300	58,400	56,600	59,461
A-2 District medical officers	*Charged* ..	*1,11,100*	*1,07,200*	*1,55,300*	*1,23,796*
	Voted ..	94,200	1,12,800	98,900	1,07,299
A-3 Reserve medical subordinates	Voted ..	89,300	84,900	1,00,800	89,459
A-4 All India Medical Council	Voted ..	300	1,700	300	....
TOTAL ..		3,91,500	4,06,800	4,68,100	4,36,149
TOTAL ..	*Charged* ..	*1,50,400*	*1,49,000*	*2,11,500*	*1,79,930*
	Voted ..	2,41,100	2,57,800	2,56,600	2,56,219

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DETAILS.			Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.						
A-1 (1) Pay of Officers—						
Surgeon General (3,000) .. .. .. *Charged* ..	1	1	*36,000*		*36,000*	
Personal Assistant (500—1,850+*100 S. P.*) .. *Charged* ..	1	..	....		*12,600*	
(350—850) .. .. Voted ..	..	1	6,500		....	
Office Superintendent (300—500) .. .. Voted ..	1	1	6,000		6,000	
Total .. *Charged* ..			*36,000*	*37,600*	*48,600*	*49,287*
Total .. Voted ..			12,500	12,100	6,000	17,480
A-1 (2) Pay of Establishment—						
Clerks (25—300)	25	24	26,720		28,690	
Servants (22—300)	8	9	2,720		2,150	
Temporary establishment			360		360	
Total .. Voted ..			29,800	28,200	31,200	29,330
A-1 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..			....		*3,600*	
Voted ..			8,000		6,430	
Travelling allowance (ordinary) .. .. *Charged* ..			*2,700*		*3,400*	
Voted ..			1,700		1,870	
Total .. *Charged* ..			*2,700*	*3,000*	*7,000*	*6,847*
Total .. Voted ..			9,700	8,000	8,300	7,971
A-1 (4) Contingencies—						
Contract contingencies :						
Telephone charges			1,100			
Lighting charges			250			
Advertisement charges			556			
Books and publications			425		2,456	
Petty supplies			300			
Purchase of and repairs to furniture			425			
Non-contract contingencies :						
Service postage and telegrams			2,100		8,500	
Pay of inferior servants			144		144	
Total .. Voted ..			5,300	10,100	11,100	4,680
A-1 (5) Grants-in-aid, Contributions, etc.—						
Contribution for passages of officers lent by other Governments—						
Passage contribution .. .. .. *Charged* ..			*600*	*1,200*	*600*	....
TOTAL ..			96,600	1,00,200	1,12,800	1,15,595
TOTAL .. *Charged* ..			*39,300*	*41,800*	*56,200*	*52,134*
TOTAL .. Voted ..			57,300	58,400	56,600	59,461

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-2 DISTRICT MEDICAL OFFICERS.			Rs.	Rs.	Rs.	Rs.
A-2 (1) Pay of Officers—						
Civil surgeons and other officers (500—1,850)+s.p. 1 (100) (300—1,000) Charged	11	9	*1,01,900*		*1,46,700*	
Civil surgeons and other officers (500—1,850)+s.p. 1 (100) (300—1,000) Voted	12	14	80,600		86,200	
Total .. Charged			*1,01,900*	*94,900*	*1,46,700*	*1,09,864*
Total .. Voted			80,600	97,700	86,200	92,166
A-2 (2) Pay of Establishment—						
Subordinate medical service officer (60—7—200 + s.p. 5)	1	1	2,460		2,420	
Servants (20—22)	2	2	540		580	
Total .. Voted			3,000	3,000	3,000	3,019
A-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. Charged			*570*		*700*	
House-rent and other allowances .. Voted			400		500	
Travelling allowance .. fixed .. Charged			*3,000*		*3,000*	
Travelling allowance .. ordinary .. Charged			*2,700*		*2,900*	
Travelling allowance .. ordinary .. Voted			7,000		6,000	
Cost of passages granted under the S. C. S. Rules, 1924 Charged			*1,530*		*200*	
Total .. Charged			*7,800*	*11,100*	*6,800*	*13,733*
Total .. Voted			7,400	8,900	6,500	8,948
A-2 (4) Contingencies—						
Contract contingencies :						
Telephone charges			360			
Petty supplies			120		540	
Lighting charges			60			
Non-contract contingencies:						
Rent, rates and taxes			2,520			
Service postage and telegrams			30		2,550	
Pay of inferior servants			60		60	
Other supplies and services			50		50	
Total .. Voted			3,200	3,200	3,200	3,166
A-2 (5) Grant-in-aid, Contribution, etc.—						
Contribution for passages of officers lent by other Governments—						
Passage contribution .. .. .. Charged			*1,400*	*1,200*	*1,800*	*199*
TOTAL			2,05,300	2,20,000	2,54,200	2,31,095
Charged			*1,11,100*	*1,07,200*	*1,55,300*	*1,23,796*
Voted			94,200	1,12,800	98,900	1,07,299
A-3 RESERVE MEDICAL SUBORDINATES.						
A-3 (1) Pay of Officers—						
Bombay medical service officers (150—450) .. Voted	8	8	18,600	21,600	21,600	26,387
A-3 (2) Pay of Establishment—						
Subordinate medical service officers (Rs. 60—7—200), (60-5-170)	52	49	66,993		67,400	
Probable savings			—8,993		....	
Total .. Voted			58,000	56,100	67,400	56,019
A-3 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			10,200		10,200	
Travelling allowance (ordinary)			2,500		1,600	
Total .. Voted			12,700	7,200	11,800	7,053
TOTAL .. Voted			89,300	84,900	1,00,800	89,459
A-4 ALL-INDIA MEDICAL COUNCIL.						
A-4 (1) Allowances, Honoraria, etc.—						
Travelling allowance to the representative of the registered medical graduates on the Indian Medical Council .. Voted			300	1,700	300	....

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
B-1 Presidency Hospitals and Dispensaries—					
B-1 (*a*) Jamsetji Jijibhai Hospital	*Charged* ..	*27,700*	*31,500*	*36,100*	*30,974*
	Voted ..	3,09,000	3,17,300	3,21,900	3,07,666
B-1 (*b*) Bai Motlibai and Sir Dinshaw Maneckji Petit Hospitals	Voted ..	48,500	48,400	47,200	54,172
B-1 (*c*) Ophthalmic Hospital	Voted ..	40,100	50,200	51,100	50,262
B-1 (*d*) St. George's Hospital	*Charged* ..	*40,800*	*41,900*	*41,100*	*42,259*
	Voted ..	1,86,500	2,01,200	1,99,300	2,00,261
B-1 (*e*) Gokuldas Tejpal Hospital	Voted ..	1,19,100	1,36,100	1,33,800	1,22,764
B-1 (*f*) Pestonji Cama and Albless Hospitals and Jaffer Suleman Dispensary	Voted ..	1,63,500	1,54,800	1,47,800	1,53,420
B-1 (*g*) Byramjee Jijibhai Hospital for Children ..	Voted ..	38,500	38,400	26,800	24,272
Total B-1 ..	*Charged* ..	*68,500*	*73,400*	*77,200*	*73,233*
	Voted ..	9,05,200	9,46,400	9,27,900	9,12,817
B-2 Mofussil Hospitals and Dispensaries	*Charged* ..	....	....	....	*4,574*
	Voted ..	10,85,900	11,12,700	10,72,600	11,43,438
B-3 Leper Asylums	Voted ..	14,700	12,300	14,800	11,321
B-4 Grants to Hospitals and Dispensaries	Voted ..	3,52,100	3,45,200	3,34,300	3,33,957
B-5 Other charges	Voted ..	3,14,300	46,200	1,85,500	2,284
	TOTAL ..	27,40,700	25,36,200	26,12,300	24,81,574
	Charged ..	*68,500*	*73,400*	*77,200*	*77,807*
	Voted ..	26,72,200	24,62,800	25,35,100	24,03,767

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DETAILS.			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES.						
B-1 (a) JAMSETJI JIJIBHAI HOSPITAL.						
B-1 (a) Pay of Officers—						
Venereologist and Resident Medical Officer (500—1,350) (300—850) *Charged*	2	2	*26,400*		*33,900*	
Voted			3,600		....	
Military assistant surgeons, Bombay medical service, and other officers (200—450) (200—400) Voted	4	1	2,400		11,700	
Total *Charged*			*26,400*	*30,100*	*33,900*	*29,202*
Total Voted			6,000	6,700	11,700	15,476
B-1 (a) (2) Pay of Establishment—						
Subordinate Medical Service Officer (50—5—170)	..	1	550		....	
Resident anaesthetists (75)	2	2	1,800		1,800	
Superior establishment (23—350)	46	40	35,590		33,360	
Inferior establishment (21—30)	152	148	45,060		43,940	
Nursing establishment			....		19,900	
Temporary establishment			1,300		1,500	
Total Voted			84,300	85,500	1,00,500	76,309
B-1 (a) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances *Charged*			*500*		*1,400*	
Voted			3,100		6,340	
Travelling allowance (ordinary) *Charged*			*200*		*200*	
Voted			800		600	
Travelling allowance (fixed) Voted			....		160	
Total *Charged*			*700*	*800*	*1,600*	*1,548*
Total Voted			3,900	4,900	7,100	6,256
B-1 (a) (4) Contingencies—						
Contract contingencies :						
Water charges			17,200			
Gas consumption charges			13,800			
Lighting charges			10,000			
Washing charges			6,445			
Telephone charges			665			
Petty supplies			5,500		41,000	
Contingencies for X-ray Department			4,500			
Purchase of and repairs to furniture			3,650			
Purchase of linen and bedding			6,150			
Laboratory expenses			3,500			
Other miscellaneous charges			2,670			
Non-contract contingencies :						
Rent, rates and taxes			4,780		24,500	
Service postage and telegrams and other miscellaneous expenses			525			
Pay of inferior servants			7,565		7,996	
Other supplies and services :						
Diet to patients			55,000			
Medicines and instruments			52,000		1,28,500	
Clothing to patients			3,350			
Drugs for venereal department			1,000			
Equipment for the X-ray department			15,000		....	
Customs duty on imported stores			1,500		2,000	
Probable savings			....		—1,396	
Total Voted			2,14,800	2,20,200	2,02,600	2,09,625
B-1 (a) (5) Grants-in-aid, Contribution, etc.—						
Contribution for passage of officers lent by other Governments—						
Passage contribution *Charged*			*600*	*600*	*600*	*224*
TOTAL			3,36,700	3,48,800	3,58,000	3,38,640
Charged			*27,700*	*31,500*	*36,100*	*30,974*
Voted			3,09,000	3,17,300	3,21,900	3,07,666

DETAILED ACCOUNT No. 38-B MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (*b*) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS.						
B-1 (b) (1) Pay of Officers—						
Resident Medical Officer (200—400) + s. p. (50) .. Voted ..	1	1	3,500		6,000	
Total .. Voted ..			3,500	3,200	6,000	4,588
B-1 (b) (2) Pay of Establishment—						
Subordinate Medical Service Officer (60—7—200 + S. P. 30) ..	1	..	....		904	
Superior establishment (25—160)	5	5	4,219		4,176	
Inferior establishment (22—30)	29	31	9,564		8,520	
Leave salary			517			
Total .. Voted ..			14,300	13,600	13,600	14,098
B-1 (b) (3 Allowances, Honoraria, etc.—						
House-rent and other allowances			550		550	
Travelling allowance (ordinary)			50		50	
Total .. Voted ..			600	500	600	1,004
B-1 (b) (4) Contingencies—						
Contract contingencies—						
Water charges			2,750			
Gas consumption charges			2,810			
Lighting charges			1,270			
Washing charges			1,600			
Telephone charges			510			
Petty supplies			1,000		7,000	
Purchase of and repairs to furniture			400			
Purchase of linen and bedding			930			
Other miscellaneous charges			490			
Non-contract contingencies—						
Rents, rates and taxes			560			
Service, postage and telegrams			40		3,666	
Pay of inferior servants			1,450		1,272	
Other supplies and services—						
Medicines and instruments			8,170			
Diet to patients			7,540		15,800	
Clothing to patients			580			
Probable savings			....		—738	
Total .. Voted ..			30,100	31,100	27,000	34,482
TOTAL .. Voted ..			48,500	48,400	47,200	54,172

DETAILED ACCOUNT No. 38-B.
MEDICAL.
B-Hospitals and Dispensaries—contd.

	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (c) OPHTHALMIC HOSPITAL.						
B-1 (c) (1) Pay of Officers—						
Ophthalmic Surgeon (1,000)	1	1	1,200		10,700	
Resident Medical Officer (200—400)	..	1	3,600		....	
Total .. Voted ..			4,800	14,700	10,700	9,837
B-1 (c) (2) Pay of Establishment—						
Subordinate Medical Service Officers (60—7—200 + S. P. 30), (60—5—170).	4	..	....		6,310	
Superior establishment (28—160)	5	5	5,150		5,041	
Inferior establishment (23—30)	26	26	8,050		7,719	
Temporary establishment			....		30	
Total .. Voted ..			13,200	13,300	19,100	17,528
B-1 (c) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			400		50	
Travelling allowances (Ordinary)			200		250	
Total .. Voted ..			600	500	300	746
B-1 (c) (4) Contingencies—						
Contract contingencies—						
Water charges			831			
Gas consumption charges			540			
Lighting charges			1,166			
Washing charges			1,296			
Telephone charges			305			
Petty supplies			503		4,800	
Purchase of and repairs to furniture			940			
Purchase of linen and bedding			680			
Purchase of hardware, glassware and aluminium			500			
Other miscellaneous expenses			516			
Non-contract contingencies—						
Rent, rates and taxes			289			
Service postage and telegrams			70		1,320	
Pay of inferior servants			864		780	
Other supplies and services—						
Medicines and instruments			5,500			
Diet to patients			7,000		14,100	
Clothing to patients			500			
Total .. Voted ..			21,500	21,700	21,000	22,151
TOTAL ..			40,100	50,200	51,100	50,262

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (*d*) ST. GEORGE'S HOSPITAL.						
B-1 (d) (1) Pay of Officers—						
Superintendent and Resident Medical Officer Charged (500—2,350 + S. P.)	2	2	*38,900*		*39,600*	
Military assistant surgeons (150—700) .. Voted	4	4	9,400		25,800	
Total .. *Charged*			*38,900*	*40,600*	*39,600*	*39,687*
Total .. Voted			9,400	12,500	25,800	23,771
B-1 (d) (2) Pay of Establishment—						
Superior establishment (24—350)	17	17	22,329		22,000	
Inferior establishment (22—77)	72	72	23,260		22,600	
Temporary establishment			400		400	
Provision for nursing home and association			600		600	
Leave salary			611		1,100	
Total—Voted			47,200	47,700	46,700	45,713
B-1 (d) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. *Charged*			*1,080*		*1,500*	
House-rent and other allowances .. Voted			6,800		7,600	
Travelling allowance .. Voted			500		700	
Cost of passages granted under the Superior Civil Services Rules, 1924 .. Charged			*220*		....	
Total .. *Charged*			*1,300*	*1,300*	*1,500*	*1,924*
Total .. Voted			7,300	7,300	8,300	7,987
B-1 (d) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges			13,800			
Water charges			9,000			
Lighting charges			8,000			
Washing charges			4,500			
Telephone charges			350		30,208	
Petty supplies			11,000			
X-ray department contingencies			3,000			
Purchase of and repairs to furniture			3,000			
Laboratory expenses			600			
Other miscellaneous expenses			1,855			
Non-contract contingencies—						
Rent, rates and taxes			2,023		11,413	
Service, postage and telegrams			100			
Pay of inferior servants			2,872		2,532	
Other supplies and services—						
Diet to patients			50,000		78,100	
Medicines and instruments			10,000			
Clothing to patients			2,500			
Probable savings			....		—3,753	
Total—Voted			1,22,600	1,33,700	1,18,500	1,22,790
B-1 (d) (5) Grants-in-aid, contribution, etc.—						
Contribution for passage of officers lent by other Governments :—						
Passage contribution .. Charged			*600*	....	....	*648*
TOTAL			2,27,300	2,43,100	2,40,400	2,42,520
Charged			*40,800*	*41,900*	*41,100*	*42,259*
Voted			1,86,500	2,01,200	1,99,300	2,00,261

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (*e*) GOKULDAS TEJPAL HOSPITAL.						
B-1 (e) (1) Pay of Officers—						
Superintendent and Resident Medical Officer (200—1,000+S. P.) ..	2	2	14,100		18,300	
Total—Voted ..			14,100	18,300	18,300	18,197
B-1 (e) (2) Pay of Establishment—						
Subordinate medical service officers (60—7—200+45 S.P.) (60-5-170 +15 S. P.)	5	5	6,200		7,252	
Superior establishment (25—300)	17	17	18,596		18,957	
Inferior establishment (23—32)	52	53	16,284		16,123	
Nursing establishment			....		1,300	
Temporary establishment			1,020		1,250	
Leave salary			....		1,460	
Probable savings			....		—2,442	
Total—Voted ..			42,100	42,400	43,900	39,053
B-1 (e) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			2,200		2,800	
Travelling allowance ordinary			100		100	
Honoraria			1,200		2,800	
Total—Voted ..			3,500	5,800	5,700	5,449
B-1 (e) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges			3,000			
Water charges			6,500			
Lighting charges			3,100			
Washing charges			1,800			
Telephone charges			300			
Petty supplies			1,600		9,876	
X-ray department contingencies			4,000			
Laboratory expenses			350			
Purchase of linen and bedding			1,600			
Other miscellaneous expenses			2,120			
Non-contract contingencies—						
Rent, rates and taxes			1,325		10,797	
Service postage and telegrams			75			
Pay of inferior servants			3,484		3,227	
Other supplies and services—						
Diet to patients			16,030		41,700	
Medicines and instruments			11,448			
Clothing to patients			968			
Customs duty on imported stores			200		300	
Value and freight on Europe stores			1,500		....	
Total—Voted ..			59,400	69,600	65,900	60,065
TOTAL ..			1,19,100	1,36,100	1,33,800	1,22,764

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (f) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.						
B-1 (f) (1) Pay of Officers—						
Physicians and other officers (200—1,000)	3	3	18,400		17,600	
Total .. Voted ..			18,400	18,600	17,600	18,038
B-1 (f) (2) Pay of Establishment—						
Subordinate medical service officers (60—5—170)	1	1	740		600	
Superior establishment (28—250)	11	11	10,100		9,477	
Inferior establishment (18—28)	43	43	13,090		13,052	
Nursing establishment			28,300		28,321	
Temporary establishment			970		1,050	
Total .. Voted ..			53,200	52,400	52,500	51,443
B-1 (f) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,900		6,600	
Honoraria			2,400		....	
Total .. Voted ..			4,300	5,500	6,600	5,946
B-1 (f) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges			3,754		15,000	
Water charges			5,000			
Lighting charges			2,536			
Washing charges			2,700			
Telephone charges			480			
Petty supplies			2,000			
Purchase of linen and bedding			7,457			
Nursing establishment contingencies			18,780			
Purchase of and repairs to furniture			500			
Other miscellaneous expenses			1,873			
Non-contract contingencies—						
Rent, rates and taxes			1,550		6,942	
Service, postage and telegrams			20			
Pay of inferior servants			9,162		8,058	
Other supplies and services—						
Diet to patients			17,288		43,100	
Medicines and instruments			14,000			
Clothing to patients			500			
Probable savings			....		—2,000	
Total .. Voted ..			87,600	78,300	71,100	77,993
TOTAL ..			1,63,500	1,54,800	1,47,800	1,53,420

DETAILED ACCOUNT No. 38-B.—*contd.* MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 (g) BYRAMJI JIJIBHAI HOSPITAL FOR CHILDREN.						
B-1 (g) (1) Pay of Establishment—						
Superior establishment (25—100)	5	6	3,790		3,280	
Inferior establishment (22—27)	15	24	7,210		4,520	
Total .. Voted ..			11,000	11,000	7,800	7,644
B-1 (g) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances .. Voted ..			500	400	300	275
B-1 (g) (3) Contingencies—						
Contract contingencies :						
Gas consumption charges			1,660			
Water charges			1,000			
Washing charges			1,200			
Lighting charges			840			
Telephone charges			125		3,992	
Petty supplies			580			
Purchase of and repairs to furniture			265			
Purchase of linen and bedding			680			
Other miscellaneous expenses			320			
Non-contract contingencies :						
Rent, rates and taxes			214			
Service postage and telegrams			20		1,254	
Pay of inferior servants			1,376		1,032	
Other supplies and services :						
Diet to patients			10,500			
Medicines and instruments			7,220		12,900	
Clothing to patients			1,000			
Probable savings			....		—478	
Total .. Voted ..			27,000	27,000	18,700	16,353
TOTAL ..			38,500	38,400	26,800	24,272

DETAILED ACCOUNT No. 38B MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES.						
B-2 (1) Pay of Officers—						
Women assistant surgeons (250—500)	2	2	11,900		7,321	
Bombay medical service officers (including those attached to Grant-in-aid Dispensaries (150—450), S. P. 1 (50)	19	19	79,100		84,479	
Military assistant surgeons (200—700)	1	1	6,000		6,000	
Total .. *Charged* ..			....	....	....	*3,605*
Total .. Voted ..			97,000	92,600	97,800	97,752
B-2 (2) Pay of Establishment—						
Subordinate medical service officers (including those attached to Grant-in-aid Dispensaries (60—7—200) (60—5—170), S. P. 1 (15) ..	243	232	4,59,308		4,60,461	
Superior establishment (15—200)	89	89	67,282		61,454	
Inferior establishment (5—36)	409	424	78,400		76,437	
Temporary establishment			100		340	
Nursing establishment (Poona)			33,310		41,208	
Probable savings			—4,300		....	
Total .. Voted ..			6,34,100	6,39,900	6,39,900	6,33,556
B-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			10,930		16,889	
Travelling allowance (fixed)			420		438	
Travelling allowance (ordinary)			17,990		18,040	
Allowances to nursing establishment (Poona)			28,260		29,583	
Cost of passage to nurses			....		1,550	
Honoraria			5,400		....	
Total .. *Charged* ..			....	....	....	*727*
Total .. Voted ..			63,000	70,400	66,500	77,451
Carried over .. *Charged* ..			....	....	....	*4,332*
Carried over .. Voted ..			7,94,100	8,02,900	8,04,200	8,08,759

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES—contd.					
Brought forward ..	*Charged* ..	....	....	....	*4,332*
	Voted ..	7,94,100	8,02,900	8,04,200	8,08,759
B-2 (4) Contingencies—					
Contract contingencies (including cost of electrical energy consumed at the Civil Hospitals, Thana and Jalgaon)—					
Water charges		12,623			
Lighting charges		16,739			
Washing charges		6,578			
Telephone charges		3,783			
Petty supplies		11,492			
X-ray department contingencies		4,526			
Purchase of linen and bedding		7,227		50,030	
Purchase of and repairs to furniture		2,232			
Clothing to servants		3,150			
Diet and clothing of police patients		2,410			
Purchase of crockery		1,024			
Other miscellaneous charges		9,970			
Non-contract contingencies—					
Payment of fees to the Imperial Serologist		7,000			
Contingencies for upcharakas for village medical aid		7,000			
Rent, rates and taxes		8,521			
Service postage and telegrams		3,220		42,700	
Other miscellaneous charges		1,962			
Contingencies for T. B. clinics scheme		2,800			
Pay of inferior servants		15,531		15,550	
Other supplies and services—					
Diet to patients		73,700			
Medicines and instruments		77,640		1,57,920	
Clothing to patients		6,372			
Nursing establishment contingencies (Poona)		3,800		3,800	
Total—Voted ..		2,89,300	3,12,100	2,70,000	3,36,789
B-2 (5) Scholarships		2,500		2,500	
Total—Voted ..		2,500	1,800	2,500	2,030
B-2 (6) Grants-in-aid, contributions—					
Contribution for passage of Officers lent by other Governments— Passage Contribution	*Charged* ..	....	....	....	*242*
B-2 (7) Establishment charges payable to or recoverable from other Governments Departments, etc.—					
Deduct—Charges recoverable from the Red Cross Society	.. Voted ..	*	—4,100	—4,100	—4,140
Total, Mofussil Hospitals and Dispensaries ..	*Charged* ..	....	....	....	*4,574*
	Voted ..	10,85,900	11,12,700	10,72,600	11,43,438

* The credit has been taken under XXVII, Medical—Contributions.

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
B-3 LEPER ASYLUMS.							
B-3 (1) Pay of Officers—							
Bombay Medical Service officer (200)	Voted ..	1	1	2,400	300	2,200	....
B-3 (2) Pay of Establishment—							
Subordinate medical service officers [60—5—170)+S.P.(15)]S.P. 1(40)		1	1	1,338		2,020	
Superior establishment (20)		1	1	242		240	
Inferior establishment (15—20)		2	2	420		420	
Leave salary				....		20	
	Total—Voted ..			2,000	2,000	2,700	3,383
B-3 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances				364		....	
Travelling allowance ..	Fixed ..			136		100	
	Ordinary ..			800		800	
	Total—Voted ..			1,300	100	900	92
B-3 (4) Contingencies—							
Contract contingencies—							
Purchase of linen and bedding				344			
Lighting charges				140			
Petty supplies				125		771	
Purchase of and repairs to furniture				110			
Other miscellaneous charges				52			
Non-contract contingencies—							
Rent rates and taxes				137		137	
Pay of inferior servants				912		912	
Other supplies and services—							
Diet to patients				5,750			
Medicines and instruments				450		6,780	
Clothing to patients				580			
	Total—Voted ..			8,600	9,500	8,600	7,846
B-3 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—							
Add.—Amount transferred from "29, Police" for the Services of the S. M. S. officer (*Vide* page 179)	Voted ..			400	400	400	....
	TOTAL ..			14,700	12,300	14,800	11,321

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38
B-4 GRANTS TO HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations.				
Grants to local and municipal hospitals and dispensaries	1,88,790		1,70,990	
Grants-in-aid to other hospitals and dispensaries	1,095		1,095	
Expenditure in connection with the application of the Lepers Act III of 1898 to certain parts of the Presidency	97,215		97,215	
Recurring grant to meet Government contribution to the New Wadia Maternity Hospital at Parel	35,000		35,000	
Grant-in-aid to the municipal hospitals, Bombay city, from the taxes collected on the Hospital race day	30,000		30,000	
TOTAL .. Voted ..	3,52,100	3,45,200	3,34,300	3,33,957
B-5 OTHER CHARGES.				
SCHEME FOR SUBSIDISING PRIVATE MEDICAL PRACTITIONERS FOR RURAL MEDICAL RELIEF.				
B-5 (1) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)	1,800		1,800	
Subsidies to private medical practitioners	3,600		3,600	
Total Voted ..	5,400	5,400	5,400	3,456
B-5 (2) Contingencies—				
Non-contract contingencies .. .. .. Voted ..	2,400	2,400	2,400	633
B-5 (3) Grants-in-aid, Contribution, etc.—				
Grant-in-aid to the District Local Board for subsidising private medical practitioners	2,63,500		1,23,200	
Grant-in-aid for the appointment of nurses and midwives at local board dispensaries	43,000		33,400	
Grant-in-aid for supplying instruments to dispensaries maintained by local bodies	....		25,000	
Total ..	3,06,500	42,300	1,81,600	....
B-5 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Deduct—Charges recoverable from district local boards .. .. Voted ..	*	—3,900	—3,900	—1,855
TOTAL ..	3,14,300	46,200	1,85,500	2,234
DETAILED ACCOUNT No. 38C. MEDICAL. C-Grants for Medical purposes.				
Grants-in-aid, Contributions, Donations, etc.—				
Grants to nursing associations in the Presidency and mofussil hospitals	2,97,315		2,70,936	
Grants to charitable institutions, schemes, etc...	20,342		26,564	
Grant to the Bombay Medical Council	8,543		8,900	
TOTAL .. Voted ..	3,26,200	3,59,400	3,06,400	2,89,561
DETAILED ACCOUNT No. 38D. MEDICAL. Medical Colleges and Schools.				
SUMMARY.				
D-1 MEDICAL COLLEGE .. .. .. *Charged* ..	*38,900*	*55,200*	*51,700*	*71,608*
Voted ..	2,64,400	2,41,900	2,33,200	2,19,736
D-2 MEDICAL SCHOOLS .. .. .. *Charged* ..	*3,600*	*3,600*	*3,600*	*4,122*
Voted ..	2,42,300	1,34,200	2,03,600	1,29,183
TOTAL ..	5,49,200	4,34,900	4,92,100	4,24,649
Charged ..	*42,500*	*58,800*	*55,300*	*75,730*
Voted ..	5,06,700	3,76,100	4,36,800	3,48,919

* The credit has been taken under XXVII, Medical—Contributions.

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DETAILS.			Rs.	Rs.	Rs.	Rs.
D-1 MEDICAL COLLEGES.						
Grant Medical College.						
D-1 (1) Pay of Officers—						
Principal, Grant Medical College and Superintendent, J. J. Group of Hospitals (*500—1,850+S. P. 250*) (300—850+S. P. 250) .. .. *Charged* ..	*1*	*1*	*13,200*		*26,400*	
Voted ..			4,200		....	
Dean, professors and other officers (*500—1,850*) (150—1,000 + S. P.) S. P. 1 (100) .. .. *Charged* ..	*2*	*1*	*23,400*		*18,300*	
Voted ..	15	9	43,500		59,900	
TOTAL .. *Charged* ..		*1*	*36,600*	*49,800*	*44,700*	*64,617*
TOTAL .. Voted ..			47,700	52,500	59,900	52,316
D-1 (2) Pay of Establishment—						
Tutors (75—100)	19	..	....		20,700	
Superior establishment (25—350)	49	86	52,902		39,240	
Inferior establishment (22—30)	39	39	12,208		12,260	
Temporory establishment			190		600	
Total—Voted ..			65,300	62,800	72,800	71,316
D-1 (3) Allowances, Honoraria, etc.—						
Cost of passage .. .. .. *Charged* ..			....		*945*	
Travelling allowance .. .. .. *Charged* ..			....		*950*	
Travelling allowance .. .. .. Voted ..			250		340	
House-rent and other allowances .. .. *Charged* ..			*2,300*		*5,105*	
House-rent and other allowances .. .. Voted ..			10,000		5,260	
Honoraria .. .. .. Voted ..			68,850		17,200	
TOTAL .. *Charged* ..			*2,300*	*5,400*	*7,000*	*6,991*
TOTAL .. Voted ..			79,100	52,300	22,800	22,321
D-1 (4) Contingencies—						
Contract contingencies—						
Water charges			5,000			
Lighting charges			10,323			
Telephone charges			1,280			
Books and publications			3,000			
Petty supplies			3,000			
Laboratory expenses			1,650		21,020	
Purchase of and repairs to furniture			1,600			
Garden charges			300			
Washing charges			250			
Clothing to servants			420			
Other miscellaneous expenses			670			
Non-contract contingencies—						
Rent, rates and taxes			2,307		9,200	
Service postage and telegrams			450			
Pay of inferior servants			4,950		4,180	
Other supplies and services			500		4,800	
Customs duty on imported stores			6,000		6,000	
Value of and freight on Europe stores			22,000		23,200	
Total—Voted ..			63,700	65,500	68,400	71,330
D-1 (5) Grants-in-aid, contributions and donations—						
Payment to the Bombay municipality for practical instruction to be given to students .. .. .. Voted ..			5,000	5,600	6,000	....
D-1 (6) Scholarships .. .. .. Voted ..			3,600	3,200	3,300	2,453
TOTAL ..			3,03,300	2,97,100	2,84,900	2,91,344
Charged ..			*38,900*	*55,200*	*51,700*	*71,608*
Voted ..			2,64,400	2,41,900	2,33,200	2,19,736

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
D-2 MEDICAL SCHOOLS.*						
D-2 (1) Pay of Officers—						
Superintendents' allowances 2 (150) .. .. *Charged* ..	..	..	*3,600*		*3,600*	
Teachers (150—450) + S. P. 50 .. .. Voted ..	5	5	27,660		24,233	
Lecturers (260—700) + S. P. .. .. Voted ..	4	2	14,990		15,298	
Registrars and house surgeons (150—400) .. Voted ..	2	2	6,240		6,269	
B. M. S. Officers (200—400), S. P. 1 (50) .. Voted ..	4	1	1,210		6,600	
Total .. *Charged* ..			*3,600*	*3,600*	*3,600*	*3,672*
Total .. Voted ..			50,100	47,200	52,400	51,502
D-2 (2) Pay of Establishment—						
Dental mechanic (200)	..	1	2,200		....	
Anæsthetist (50)	..	1	550		....	
Subordinate medical service officers [60—7—200+S. P. (25)] [60—5—170 S. P. (25)] ..	8	8	13,900		12,723	
Superior establishment (25—80)	2	5	3,050		1,717	
Nursing establishment	..	1	550		....	
Inferior establishment (15—26)	29	33	7,450		6,360	
Total .. Voted ..			27,700	22,600	20,800	22,663
D-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			4,740		5,700	
Travelling allowance (ordinary)			650		650	
Honoraria and allowances to honorary lecturers			21,110		6,650	
Total .. *Charged* ..			....	....	....	*450*
Total .. Voted ..			26,500	19,100	13,000	20,560
D-2 (4) Contingencies—						
Contract contingencies :						
Water charges			2,410			
Lighting charges			1,650			
Books and publications and library			1,340			
Petty supplies			600			
Purchase of and repairs to furniture			529		2,652	
Laboratory expenses			215			
Gas consumption charges			600			
Clothing to servants			144			
Other miscellaneous expenses			522			
Non-contract contingencies :						
Rent, rates and taxes			1,534		4,242	
Service postage and telegrams			200			
Pay of inferior servants			456		456	
Other supplies and services :						
Medicines and instruments			1,550			
Dental stores and materials			2,750			
Purchase of material and stock			4,550		5,250	
Equipment for the Sir Currimbhoy Ibrahim Dental School and Hospital			15,900			
Customs duty on imported stores			400		400	
Value of and freight on Europe stores			450		2,200	
Total .. Voted ..			35,800	18,900	15,200	27,192
D-2 (5) Scholarships .. .. Voted ..			2,200	1,400	2,200	7,266
Total, Medical Schools *Charged* ..			*3,600*	*3,600*	*3,600*	*4,122*
Total, Medical Schools Voted ..			1,42,300	1,09,200	1,03,600	1,29,183
Carried over *Charged* ..			*3,600*	*3,600*	*3,600*	*4,122*
Carried over Voted ..			1,42,300	1,09,200	1,03,600	1,29,183

*Provisions for the Sir Currimbhoy Ebrahim Dental School and Hospital, Bombay, are included here.

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
D-(2) MEDICAL SCHOOLS—contd.					
Brought forward .. *Charged* ..		*3,600*	*3,600*	*3,600*	*4,122*
Voted ..		1,42,300	1,09,200	1,03,600	1,29,183
D-(2)-A-Ayurvedic and Unani Schools and Hospitals—					
D-(2)-A-(1) Pay of Officers—					
Principals and Superintendents (150)	2	1,800		....	
Lecturers and Pandits (60—200)	12	5,800		....	
Total .. Voted ..		7,600	....	....	....
D-(2)-A-(2) Pay of Establishment—					
Superior establishment (20–55)	8	1,198		....	
Nursing establishment (40—120)	12	4,150		....	
Inferior establishment (14—20)..	36	3,552		....	
Total .. Voted ..		8,900	....	....	....
D-(2)-A-(3) Contingencies—					
Equipment		19,200		....	
Purchase of medicines and diet charges		10,000		....	
Other contingencies		3,000		....	
Library		1,000		....	
Pay of inferior servants		300			
Total .. Voted ..		33,500	....	....	....
D-(2)-A-(4) Grants-in-aid, Contributions, Donations, etc.—					
Grant-in-aid to Ayurvedic and Unani teaching institutions .. Voted..		50,000	25,000	1,00,000	....
Total, Ayurvedic and Unani Schools and Hospitals ..		1,00,000	25,000	1,00,000	....
Total, D. (2) Medical Schools ..		2,45,900	1,37,800	2,07,200	1,33,305
Charged ..		*3,600*	*3,600*	*3,600*	*4,122*
Voted ..		2,42,300	1,34,200	2,03,600	1,29,183

DETAILED ACCOUNT No. 38E. MEDICAL. E-Mental Hospitals.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937–38.
E-MENTAL HOSPITALS.			Rs.	Rs.	Rs.	Rs.
E (1) Pay of Officers—						
Superintendents and deputy superintendents (*500—1,850+S. P.*), *S. P. 1 (250)*, *1 (150)* (150—850+S. P.) S. P. 1 (150) .. .. *Charged* ..	*3*	*1*	*27,000*		*24,300*	
Voted ..	3	3	20,500		18,100	
Total .. *Charged* ..			*27,000*	*24,200*	*24,300*	*21,785*
Total .. Voted ..			20,500	19,900	18,100	17,641
E (2) Pay of Establishment—						
Subordinate medical service officers [60—7—200+S. P. (25)] [60—5—170+S. P. (25)] ..	9	10	15,008		16,991	
Superior establishment (15—300)	367	369	1,36,350		1,36,269	
Inferior establishment (14—34)	112	106	22,080		23,340	
Nursing Establishment			662		....	
Temporary establishment			3,000		3,100	
Total..Voted ..			1,77,100	1,81,800	1,79,700	1,77,080
E (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. Voted ..			4,200		4,350	
Travelling allowance Fixed .. .. Voted ..			700		300	
Travelling allowance Ordinary .. .. Voted ..			4,000		2,550	
Total .. *Charged* ..			....	*300*	....	*2,448*
Total .. Voted ..			8,900	10,400	7,200	9,442
E (4) Contingencies—						
Contract contingencies—						
Water charges			17,273			
Lighting charges			11,397			
Garden charges			515			
Telephone charges			525			
Petty supplies			13,432			
Purchase of linen and bedding			4,600		31,825	
Clothing to servants			700	..		
Purchase of and repairs to furniture			300			
Purchase of hardware, glassware etc.			4,338			
Installation of a hot water boiler and its contingencies			2,100			
Other miscellaneous expenses			1,940	..		
Non-contract contingencies—						
Rent, rates and taxes			880	..		
Service postage and telegrams			890		26,604	
Motor bus charges			1,800			
Pay of inferior servants			13,100		11,956	
Other supplies and services—						
Diet to patients			1,90,000			
Clothing to patients			28,900			
Medicines and instruments			6,000		2,07,500	
Purchase of material and stock			3,100			
Railway fare and subsistence allowance to cured lunatics ..			1,100		1,000	
Discretionary allowance to Superintendents for amusement of lunatics			2,300		2,315	
Total..Voted ..			3,05,100	3,78,800	2,81,200	3,24,752
E (5) Grants-in-aid Contributions, etc.—						
Contribution for passages of officers lent by other Governments—passage contribution .. *Charged* ..			....	*200*	....	*250*
E (6) Establishment charges payable to or recoverable from other Governments, Departments, etc. .. Voted..			....	....	....	257
Deduct—Amount transferred to "47, Miscellaneous Departments" for the services of an S. M. S. Officer at the Yeravda Mental Hospital (*vide* page 314) .. Voted..			—400	—400	—400	....
TOTAL ..			5,38,200	6,15,200	5,10,100	5,53,655
Charged ..			*27,000*	*24,700*	*24,300*	*24,483*
Voted ..			5,11,200	5,90,500	4,85,800	5,29,172

DETAILED ACCOUNT No. 38F. MEDICAL. F-Chemical Examiners.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs	Rs.
F-CHEMICAL ANALYSER, BOMBAY.						
F (1) Pay of Officers—						
Chemical Examiner (600—1,200)	1	1	9,550		9,000	
Assistant Chemical Examiners (150—600)	2	2	7,250		10,600	
Total .. Voted ..			16,800	19,400	19,600	17,461
F (2) Pay of Establishment—						
Superior establishment (40—250)	8	8	12,700		12,908	
Servants (15—35)	5	5	1,600		1,492	
Leave salary			400		400	
Total .. Voted ..			14,700	14,700	14,800	14,722
F (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,700		1,600	
Total .. Voted ..			1,700	1,400	1,600	1,802
F (4) Contingencies—						
Contract contingencies—						
Lighting charges			400			
Telephone charges			310			
Petty supplies			670			
Books and publications			210		2,700	
Gas consumption charges			820			
Other miscellaneous expenses			290			
Non-contract contingencies —						
Service postage and telegrams			250		250	
Customs duty on imported stores			950		850	
Value of and freight on Europe stores			6,000		6,700	
Total .. Voted ..			9,900	10,600	10,500	9,358
TOTAL ..			43,100	46,100	46,500	43,343

DETAILED ACCOUNT No. 38G. MEDICAL. G-Charges in England.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
G-I Leave salaries and deputation pay	Secretary of State for India	Voted ..	....	....	2,000	....
	High Commissioner for India.	*Charged* ..	*73,200*	*61,240*	*93,400*	*71,826*
		Voted ..	38,320	15,480	22,000	4,109
G-II Sterling overseas pay—High Commissioner for India		*Charged* ..	*53,440*	*41,960*	*48,600*	*46,036*
G-III Stores for India—High Commissioner for India ..		Voted ..	9,000	240	9,900	3,513
		TOTAL ..	1,73,960	1,18,920	1,75,900	1,25,484
		Charged ..	*1,26,640*	*1,03,200*	*1,42,000*	*1,17,362*
		Voted ..	47,320	15,720	33,900	7,622

39-PUBLIC HEALTH.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A. PUBLIC HEALTH ESTABLISHMENT .. .. *Charged* ..	39-A	*53,700*	*76,000*	*1,17,200*	*98,137*
Voted ..		6,46,200	6,09,500	6,06,600	5,61,518
B. GRANTS FOR PUBLIC HEALTH PURPOSES .. .. Voted ..	39-B	1,23,600	1,11,000	1,09,200	1,98,497
C. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES .. Voted ..	39-C	1,74,500	1,94,000	1,89,400	1,60,140
D. BACTERIOLOGICAL LABORATORIES .. .. *Charged* ..	39-D	*53,000*	*56,000*	*53,500*	*51,216*
Voted ..		2,88,800	2,76,000	2,54,700	2,67,729
E. PASTEUR INSTITUTES .. .. .. Voted ..	39-E	9,800	13,000	14,400	13,834
F. WORKS .. .. Voted ..	39-F	8,98,200	17,99,000	18,18,600	10,21,206
G. SPECIAL DEVELOPMENT PROGRAMME .. .. Voted ..	39-G	8,55,000	....	....	....
H. CHARGES IN ENGLAND .. .. .. *Charged* ..	39-H	*34,360*	*18,600*	*26,400*	*24,687*
Voted ..		10,840	5,480	13,400	8,901
I. LOSS OR GAIN BY EXCHANGE .. .. .. *Charged* ..		....	*97*	....	*—128*
Voted ..		....	29	....	—47
For rounding .. *Charged* ..		*—60*	*+303*	*—100*	....
Voted ..		+60	—9	—300	....
TOTAL ..		31,48,000	31,59,000	32,03,000	24,05,690
Charged		*1,41,000*	*1,51,000*	*1,97,000*	*1,73,912*
Voted ..		30,07,000	30,08,000	30,06,000	22,31,778

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

SUMMARY.					
A-1. DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH .. *Charged* ..		*32,600*	*32,000*	*50,500*	*57,770*
Voted ..		1,54,300	1,55,500	1,42,000	1,44,187
A-2. PUBLIC HEALTH LABORATORY, POONA .. *Charged* ..		....	....	....	*117*
Voted ..		40,700	38,000	36,700	36,054
A-3. BELGAUM VACCINE INSTITUTE .. .. Voted ..		67,600	67,000	63,500	69,227
A-4. LOCAL VACCINATION ESTABLISHMENT .. Voted ..		1,72,400	1,73,000	1,69,500	1,68,020
A-5. PUBLIC HEALTH ENGINEERING ESTABLISHMENTS .. *Charged* ..		*21,100*	*34,000*	*40,400*	*23,091*
Voted ..		1,00,400	99,000	96,600	78,150
A-6. CONSULTING SURVEYOR TO GOVERNMENT .. *Charged* ..		....	*10,000*	*26,300*	*17,159*
Voted ..		79,800	70,000	69,800	65,307
A-7. PILGRIM CHARGES .. .. .. Voted ..		1,000	1,000	1,000	573
A-8. ESTABLISHMENT OF A HEALTH UNIT ORGANISATION .. Voted ..		30,000	6,000	27,500	....
TOTAL ..		6,99,900	6,85,500	7,23,800	6,59,655
Charged ..		*53,700*	*76,000*	*1,17,200*	*98,137*
Voted ..		6,46,200	6,09,500	6,06,600	5,61,518

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-1 DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH.						
A-1 (1) Pay of Officers—						
Director of Public Health 1 (2,100—60—2,400) .. *Charged* ..	1	1	*28,775*		*28,100*	
Assistant Directors of Public Health (*Spl. pay of Rs. 120* per mensem) 1 (500—100/5—1,000 + 33⅓ per cent.), and 1 (400—30—700—35—1,050) .. .. *Charged* ..	1	..	*225*		*18,000*	
Assistant Directors of Public Health (*Spl. pay of Rs. 120* per mensem) 1 (500—100/5—1,000 + 33⅓ per cent.), and 1 (400—30—700—35—1,050) .. .. Voted ..	2	2	29,205		21,200	
Personal Assistant to the Director of Public Health .. Voted ..	..	1	2,200			
Leave salary .. .. Voted ..			1,195		....	
Total .. *Charged* ..			*29,000*	*28,000*	*46,100*	*48,739*
Total .. Voted ..			32,600	28,500	21,200	21,941
A-1 (2) Pay of Establishment—						
Inspectors, vaccinators and clerks (25—260)	73	73	77,868		78,056	
Servants (14—22)	46	46	8,520		8,544	
Leave salary .. .. Voted ..			512			
Total .. Voted ..			86,900	90,000	86,600	88,497
A-1 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. Voted ..			351		330	
Travelling allowance .. .. .. ordinary .. *Charged* ..			*3,350*		*4,150*	
Travelling allowance .. .. .. fixed .. Voted ..			9,660		9,760	
Travelling allowance .. .. .. ordinary .. Voted ..			8,479		8,710	
Honoraria .. .. *Charged* ..			*250*		*250*	
Honoraria .. .. Voted ..			500		500	
Fees of Governments nominees to the sanitary inspectors' class .. Voted ..			450		450	
Grant of studentship .. .. Voted ..			860		450	
Total .. *Charged* ..			*3,600*	*4,000*	*4,400*	*9,031*
Total .. Voted ..			20,300	22,000	20,200	19,931
A-1 (4) Contingencies—						
Contract contingencies—						
Carriage of tents and records			995			
Telephone charges			642		2,836	
Petty supplies			1,163			
Other charges			140			
Non-contract contingencies—						
Service postage and telegrams			6,000		6,729	
Rents, rates and taxes			1,050			
Supplies and services—						
Mewas vaccinator			60			
Examination charges (sanitary inspectors' class)			50		3,910	
Supplies of medicines			150			
Payment to Royal Institute of Science, London			3,700			
Reserve at the disposal of the Director of Public Health			350		325	
Total .. Voted ..			14,300	15,000	13,800	13,818
A-1 (5) Scholarships—(sanitary inspector's class) .. .. Voted ..			200	....	200	....
TOTAL .. *Charged* ..			*32,600*	*32,000*	*50,500*	*57,770*
TOTAL .. Voted ..			1,54,300	1,55,500	1,42,000	1,44,187

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-2 PUBLIC HEALTH LABORATORY, POONA.						
A-2 (1) Pay of Officers—Officer in charge 1 (500—100—1,000 + 33⅓ per cent.)	1	1	11,219		12,800	
Leave salary .. .. Voted ..			2,181		....	
Total .. *Charged* ..			....	....	....	*117*
Total .. Voted ..			13,400	13,000	12,800	12,815
A-2 (2) Pay of Establishment—						
Clerks, etc. (15-350)	14	14	14,511		14,097	
Servants (17-19)	3	3	616		603	
Probable saving			—127			
Total ..			15,000	16,000	14,700	14,694
A-2 (3) Allowances, Honoraria, etc.—Travelling allowance (ordinary)			1,000	1,000	1,000	681
A-2 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants			192		192	
Service postage and telegrams			115			
Telephone charges			192			
Books and periodicals			300		7,068	
Other charges			2,061			
Supplies and services—						
Chemicals and apparatus			4,600			
Customs duty on imported stores			940		940	
Purchase of Aerogen Gas Plant			2,900			
Total ..			11,300	8,000	8,200	7,864
TOTAL .. *Charged* ..			....	....	....	*117*
TOTAL .. Voted ..			40,700	38,000	36,700	36,054

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-3. BELGAUM VACCINE INSTITUTE.						
A-3 (1) Pay of Officers—Director (500—100—1,000 + 33⅓ per cent.) ..	1	1	14,400	14,500	14,400	15,421
A-3 (2) Pay of Establishment—						
Superintendents, assistant superintendents, clerks and laboratory assistants (30—225)	15	15	17,055		16,704	
Servants (13—21)	22	22	4,131		4,196	
Probable saving			—1,186			
Total ..			20,000	21,000	20,900	19,389
A-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed			700		720	
Travelling allowance .. ordinary			1,500		1,580	
Total ..			2,200	2,000	2,300	2,574
A-3 (4) Contingencies—						
Contract contingencies—						
Packing charges			800		9,022	
Purchase and repairs to furniture			600			
Food for calves			2,600			
Purchase of lancets and cases			600			
Purchase of medicines			500			
Laboratory expenses			2,000			
Petty supplies			1,600			
Other charges			600			
Non-contract Contingencies—						
Pay of inferior servants			850		800	
Service postage and telegrams			11,000		10,322	
Other charges			450			
Supplies and services—						
Electric energy			3,000		5,368	
Hire of calves			6,000			
Customs duty on imported stores			400		388	
Total ..			31,000	29,500	25,900	31,843
TOTAL .. Voted ..			67,600	67,000	63,500	69,227

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939-40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-4. LOCAL VACCINATION ESTABLISHMENT.						
A-4 (1) Pay of Establishment—						
Vaccinators and special pay (14—50)	228	232	1,10,860		1,08,560	
Servants (15)	3	3	540		540	
Total ..			1,11,400	1,11,500	1,09,100	1,09,862
A-4 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			366		376	
Travelling and pony allowances (fixed)			32,802		31,832	
Travelling allowance (ordinary)			732		692	
Total ..			33,900	33,900	32,900	34,014
A-4 (3) Contingencies—Non-contract contingencies			100	100	100	71
A-4 (4) Grants-in-aid, Donations, Contributions—						
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators ..			27,000	27,500	27,400	24,073
TOTAL .. Voted ..			1,72,400	1,73,000	1,69,500	1,68,020

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS.						
(a) Consulting Public Health Engineer.						
A-5 (a) (1) Pay of Officers—						
Consulting Public Health Engineer (375—50—1,375) .. *Charged* ..	*1*	*1*	*16,500*		*16,200*	
Deputy engineer (170—500) .. .. .. Voted ..	2	1	6,400		14,450	
Probable savings .. .. Voted ..			....		—1,950	
Total .. *Charged* ..			*16,500*	*16,200*	*16,200*	*11,340*
Total .. Voted ..			6,400	13,300	12,500	14,749
A-5 (a) (2) Pay of Establishment—						
Accountant, Clerks, Draftsman and Storekeeper (30—300).. ..	6	15	20,664		7,620	
Servants (18—22)	5	8	1,836		1,180	
Temporary establishment			19,500		3,600	
Total—Voted			42,000	22,100	12,400	12,348
A-5 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged*			*2,400*	*2,800*	*2,400*	*1,855*
Travelling allowance (ordinary) .. .. Voted			2,000	1,800	1,800	3,014
A-5 (a) (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			200			
Service postage and telegrams			500			
Books and periodicals			150		1,800	
Carriage of records			300			
Other items			650			
Total—Voted ..			1,800	1,800	1,800	1,858
A-5 (a) (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Recoveries from local bodies in respect of fees for preparation and scrutiny of plans and estimates, inspection, etc., of public health works by the C. P. H. Engineer .. .. Voted ..			—10,000	—10,000	—10,000	—22,628
Total—(*a*) carried over .. *Charged*			*18,900*	*19,000*	*18,600*	*13,195*
Total—(*a*) carried over .. Voted			42,200	29,000	18,500	9,341

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	1937-38.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS—concld.				Rs.	Rs.	Rs.	Rs.
Total, (a) brought forward	*Charged*			*18,900*	*19,000*	*18,600*	*13,195*
	Voted			42,200	29,000	18,500	9,341
(b) Poona Water Works Sub-Division.							
A-5 (b) (1) Pay of Officers—							
Executive Engineer (375—50—1,375)	*Charged*	*1*	..	....	*11,500*	*16,500*	*3,859*
	Voted	..	1	7,100	....	....	1,429
A-5 (b) (2) Pay of Establishment—							
Overseers, clerks and store-keeper (30—250)		12	..	....		19,040	
Servants (18—20)		3	..	....		684	
Temporary establishment				28,000		30,000	
Probable savings				....		—724	
Total	Voted			28,000	44,500	49,000	49,374
A-5 (b) (3) Allowances, Honoraria, etc.—							
Travelling allowance	fixed *Charged*			....		*1,700*	
	ordinary *Charged*			....		*200*	
	fixed Voted			1,200		500	
	ordinary Voted			1,000		1,900	
Total	*Charged*			....	*1,000*	*1,900*	*688*
	Voted			2,200	2,400	2,400	3,442
A-5 (b) (4) Contingencies—							
Non-contract contingencies—							
Service postage and telegrams				2,200			
Books and periodicals				50			
Carriage of records				400		4,100	
Office expenses and miscellaneous				250			
Other items				1,100			
Total, Voted				4,000	4,100	4,100	3,979
TOTAL, (b)	*Charged*			....	*12,500*	*18,400*	*4,547*
	Voted			41,300	51,000	55,500	58,224
GRAND TOTAL	*Charged*			*18,900*	*31,500*	*37,000*	*17,742*
	Voted			83,500	80,000	74,000	67,565
A-5 (5) Establishment charges payable to other Governments, Departments, etc.—							
Supervision charges of the Superintending Engineer, Deccan Irrigation Circle	*Charged*			....	*2,500*	*3,400*	
	Voted			....	3,300	4,400	
Establishment charges distributed *pro rata*	*Charged*			*5,000*	*4,000*	*4,000*	
	Voted			21,000	17,000	17,000	
Moiety of pay and allowances of the Executive Mechanical Engineer and Works Manager, Dapuri	Voted			....	6,400	8,900	
Secretariat charges	Voted			3,700	3,600	3,600	
Total	*Charged*			*5,000*	*6,500*	*7,400*	*7,513*
	Voted			24,700	30,300	33,900	31,108
A-5 (6) Establishment charges recoverable from other Governments, Departments, etc.—							
Deduct—Percentage charges of establishment on contribution and provincial works	*Charged*			*—2,800*	*—4,000*	*—4,000*	*—2,164*
	Voted			—7,800	—11,300	—11,300	—20,523
TOTAL, Public Health Engineering Establishments	*Charged*			*21,100*	*34,000*	*40,400*	*23,091*
	Voted			1,00,400	99,000	96,600	78,150

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-6 CONSULTING SURVEYOR TO GOVERNMENT.						
A-6 (1) Pay of Officers—						
Consulting Surveyor and Assistant Consulting Surveyors, 1 (1,500—50—2,250), 1 (250—20—500), 1 (440—20—600) and 1 (750—50—1,250). *Charged*	1	..	....		*24,800*	
Voted	3	4	36,600		27,200	
Total *Charged*			....	*9,800*	*24,800*	*16,210*
Total Voted			36,600	32,000	27,200	29,415
A-6 (2) Pay of Establishment—						
Surveyors, draftsmen, clerks, etc. (25—350)	21	27	35,868		33,816	
Servants (11—20)	12	12	2,752		2,734	
Temporary establishment			3,300		9,450	
Leave salary			780			
Total Voted			42,700	40,000	46,000	38,563
A-6 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances Voted			1,960		1,312	
Travelling allowance—ordinary *Charged*			....		*1,500*	
Travelling allowance—fixed Voted			2,388		2,078	
Travelling allowance—ordinary Voted			3,952		2,910	
Total *Charged*			....	*200*	*1,500*	*949*
Total Voted			8,300	7,500	6,300	7,531
A-6 (4) Contingencies—						
Contract contingencies—						
Rents, rates and taxes			1,500		4,412	
Carriage of records			200			
Wages of survey coolies			1,600			
Miscellaneous office expenses			800			
Non-contract contingencies— Service postage and telegrams			400		480	
Supplies and Services— Scientific instruments			300		408	
Total			4,800	5,500	5,300	5,198
A-6 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount transferred to "7-Land Revenue" Rs. 9,300 on account of revision of non-agricultural assessment work Rs. 1,200; defence of land acquisition appeals, valuation of Government properties and scrutiny of draft awards etc., Rs. 6,290; and layouts of land, scrutiny of buildings, etc., Rs. 1,810; to "50-Civil Works" Rs. 1,000 for layout of Government lands at Colaba; to "29-Police" Rs. 900 on account of acquisition of land at Malabar Hill and C. P. Tank, and to "80-Bombay Development Scheme" Rs. 1,400 for work in connection with the Back Bay Scheme			—12,600	—15,000	—15,000	—15,400
TOTAL *Charged*			....	*10,000*	*26,300*	*17,159*
TOTAL Voted			79,800	70,000	69,800	65,307

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts 1937–38.
A-7 PILGRIM CHARGES.	Rs.	Rs.	Rs.	Rs.
A-7 (1) Pay of Establishment—Subordinate medical service officer 1 (130 and special pay 25 for 4 months)	620	600	620	307
A-7 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances	270		270	
Travelling allowance..fixed	60		60	
Total ..	330	300	330	239
A-7 (3) Contingencies—Other supplies and services	50	100	50	27
TOTAL .. Voted ..	1,000	1,000	1,000	573
A-8 ESTABLISHMENT OF A HEALTH UNIT ORGANISATION.				
A-8 (1) Pay of Officers—Medical Officer of Health, 1 (300—20—380)	3,600	500	3,300	....
A-8 (2) Pay of Establishment—Temporary establishment	13,700	....	12,500	....
A-8 (3) Allowances, Honoraria, etc.—Travelling allowance (fixed)	2,700	500	2,500	....
A-8 (4) Contingencies—Non-contract contingencies—				
Rents, rates and taxes	800			
Equipment	2,250		4,620	
Petty supplies including service postage	1,700			
Other charges	250			
Supplies and services (Supply of medicines)	5,000		4,580	
Total ..	10,000	5,000	9,200	....
TOTAL .. Voted ..	30,000	6,000	27,500	....
DETAILED ACCOUNT No. 39-B. PUBLIC HEALTH. B-Grants for Public Health purposes.				
Grants-in-aid, Contributions, etc.				
GRANTS TO—				
VILLAGE SANITARY COMMITTEES { N. D.	6,000		6,000	
VILLAGE SANITARY COMMITTEES { C. D.	1,500		1,700	
VILLAGE SANITARY COMMITTEES { S. D.	5,300		5,300	
SANITARY ASSOCIATIONS, ETC.	4,800		4,800	
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS—				
LOCAL BOARDS	6,060		5,845	
MUNICIPALITIES	69,400		64,000	
NASIK SANATORIUM	500		500	
BABY WEEK CELEBRATION	5,000		5,000	
ANTI-GUINEA WORM COMMITTEE, DHARWAR	300		....	
INFANT WELFARE SOCIETY	944		982	
BOMBAY MOFUSSIL MATERNITY CHILD WELFARE AND HEALTH COUNCIL ..	17,000		13,000	
Arogya Mandal, Poona	200		....	
SHOLAPUR DEVELOPMENT SCHEME	255		260	
GRANTS-IN-AID TO MUNICIPALITIES FOR WORKS EXECUTED THROUGH THE PUBLIC WORKS DEPARTMENT	1,841		1,813	
GRANT-IN-AID TO MEET THE CHARGES ON ACCOUNT OF WATER LEAKING FROM THE SOWAR GATE SETTLING TANKS, POONA	4,500		....	
TOTAL .. Voted ..	1,23,600	1,11,000	1,09,200	1,98,497

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
C-1 EXPENSES IN CONNECTION WITH MALARIA	88,900	1,03,000	99,300	84,849
C-2 EXPENSES IN CONNECTION WITH OTHER EPIDEMICS	85,600	91,000	90,100	75,291
TOTAL .. Voted ..	1,74,500	1,94,000	1,89,400	1,60,140
C-1 Expenses in connection with Malaria.				
C-1 (1) Pay of Establishment—Subordinate medical service officers	10,000	17,000	17,100	15,175
C-1 (2) Allowances and Honoraria, etc.—Travelling allowance..fixed	3,000	6,000	5,800	5,194
C-1 (3) Contingencies—				
Non-contract contingencies—				
Labour and conveyance charges for medicine chests	900		1,970	
Petty supplies	200			
Other supplies and services—				
Free distribution and cheap sale of " Quinine treatments ", and purchase of quinine powder for sale at post office	70,000		68,730	
Supply of new medicine boxes	4,800		5,700	
Total ..	75,900	80,000	76,400	64,480
TOTAL .. Voted ..	88,900	1,03,000	99,300	84,849

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
C-2 Expenses in connection with other epidemics.	Rs.	Rs.	Rs.	Rs.
C-2-A Infectious Diseases Hospital, Poona.				
C-2-A (1) Pay of Officers—Medical officer 1 (900)	10,800	10,800	10,800	10,800
C-2-A (2) Pay of Establishment—Temporary establishment	12,000	13,000	13,700	13,826
C-2-A (3) Allowances, Honoraria, etc.—House-rent and other allowances	200	200	300	135
C-2-A (4) Contingencies—				
Non-Contract Contingencies—				
Service postage and telegrams	25			
Water charges	1,300			
Lighting charges	860		2,410	
Telephone charges	265			
Stationery	150			
Supplies and Services—				
Dieting charges	3,000			
Clothing and bedding	800		6,690	
Medicines and instruments	1,300			
Petty supplies	1,300			
Total ..	9,000	9,000	9,100	8,243
Total, C-2-A ..	32,000	33,000	33,900	33,004
C-2-B Other Charges.				
Cynogas operations	11,250	11,200	11,240	....
Inoculation against plague, cholera and other epidemics	27,000	20,000	27,000	29,804
Expenditure in connection with outbreaks of cholera, etc.				545
Sanitary and medical arrangements at Pandharpur fair	1,150	1,200	1,800	1,671
Sanitary and medical arrangements at the Haripura congress	....	....	....	969
Sanitary and medical arrangements at Morwad weekly fairs	....	10,000	....	....
Grants to District Local Board, Kaira, for anti-plague measures in the Borsad Taluka	....	1,600	1,060	....
Total, C-2-B ..	39,400	44,000	41,100	32,989
C-2-C Epidemic Medical Officers.				
C-2-C (1) Pay of Establishment—				
Epidemic medical officers 10 (50)	6,920		6,000	
Servants 10 (14)	1,680		1,700	
Total ..	8,600	7,300	7,700	5,354
C-2-C (2) Allowances, Honoraria, etc.—Travelling allowance (fixed)	4,000	3,900	3,900	3,320
C-2-C (3) Contingencies—				
Non-contract contingencies—				
Labour and conveyance charges for medicine chests	500	....	940	....
Petty supplies	500	....		
Supplies and services—Supply of medicines	600	....	2,560	....
Total ..	1,600	2,800	3,500	624
Total, C-2-C ..	14,200	14,000	15,100	9,298
TOTAL .. Voted ..	85,600	91,000	90,100	75,291

DETAILED ACCOUNT No. 39-D. PUBLIC HEALTH. D-Bacteriological Laboratories.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
HAFFKINE INSTITUTE, BOMBAY.							
D-(1) Pay of Officers—							
Director, Assistant Directors, other medical officers and Pharmaceutical Chemist: *1 (500—100—1,850+S. P. 250 + O. S. P. 200), 1 (500—250—1,850 + S. P. 250 + O. S. P. 300)*, 1 (750), 1 (585), 1 (450), 1 (400), 1 (750), 1 (300).	*Charged* ..	2	2	*50,400*	*53,000*	*49,400*	*46,200*
	Voted ..	5	6	40,700	29,000	31,400	29,376
D-(2) Pay of Establishment—							
Subordinate medical service officer (60—7—200 + *S. P.* 100) ..		1	1	3,432		3,132	
Superior establishment (including clerks, assistant chemists and bio-chemists and laboratory assistants) (40—500)		49	52	66,225		63,146	
Servants (21—55)		61	61	20,656		18,573	
Temporary establishment				500		500	
Lump cut (Probable saving)				—513		—1,151	
Total ..	Voted ..			90,300	82,000	84,200	77,480
D-(3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged* ..			*2,200*		*3,500*	
	Voted ..			5,100		4,800	
Travelling allowance (ordinary)	*Charged* ..			*400*		*600*	
	Voted ..			200		600	
Total ..	*Charged* ..			*2,600*	*3,000*	*4,100*	*5,016*
	Voted ..			5,300	5,000	5,400	5,109
D-(4) Contingencies—							
Contract Contingencies—							
Garden charges				200			
Laboratory expenses				23,600			
Gas and electricity consumption				9,800			
Washing charges				700			
Freight and packing				7,000		45,900	
Petty repairs				1,000			
Purchase and repairs to furniture				2,700			
Books and periodicals				300			
Telephone charges				360			
Office expenses and miscellaneous				240			
Non-contract Contingencies—							
Rates and taxes				9,520			
Service postage and telegrams				2,500		12,400	
Other charges				380			
Pay of inferior servants				6,532		5,748	
Supplies and services—							
Apparatus and chemicals and accessaries				27,500			
Purchase of sera and vaccines				18,000			
Ampoules for sera and vaccines				13,000			
Other articles for preparation of sera and vaccines				12,968		58,652	
Purchase of scientific and technical books and periodicals				3,500			
Equipment for the Pharmacological unit				1,700			
Customs duty on imported stores				11,000		11,000	
	Total ..			1,52,500	1,60,000	1,33,700	1,55,764
	TOTAL ..			3,41,800	3,32,000	3,08,200	3,18,945
	Charged ..			*53,000*	*56,000*	*53,500*	*51,216*
	Voted ..			2,88,800	2,76,000	2,54,700	2,67,729

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E-Pasteur Institutes.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
E-1 Establishment for carrying out the anti-rabic treatment work at the Haffkine Institute—				
E-1 (1) Pay of Officers—Medical Officer, 1 (500—50—900)	7,500	10,000	10,800	11,000
E-1 (2) Pay of Establishment	....	....	....	....
E-1 (3) Allowances, Honoraria, etc.—House rent and other allowances	1,300	2,000	2,300	2,120
Total—E-1 ..	8,800	12,000	13,100	13,120
E-2 Provision for anti-rabic treatment	1,000	1,000	1,300	714
TOTAL .. Voted ..	9,800	13,000	14,400	13,834
DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. F-Works.				
F-(1) Original Works—				
Providing and laying 3″ and 4″ new and 4″ old C. I. water mains at Juhu in connection with the Suburban Scheme No. 19	10,400		....	
Chlorinating water at the service reservoir, Pandharpur	....		11,800	
Providing 6″ and 4″ C. I. water mains to the North-East of Jogeshwari Railway Station	15,700		....	
Construction of drainage works in the Koregaon Road Estate, Poona	13,000		....	
Discretionary grant	1,000		1,000	
Salsette water supply	17,400		17,400	
Purchase of chlorinating plant for the Uran water works	1,000		....	
Village water supply—(*a*) Works .. .. (*b*) Other charges	....		*10,00,000	
Total ..	58,500	10,17,000	10,30,200	2,01,482
F-(2) Repairs—	8,35,800	....	7,84,400	....
Total ..	8,35,800	7,78,000	7,84,400	8,21,817
F-(3) Tools and Plant—				
Tools and plant (ordinary)	3,500		5,000	
Tools and plant (distributed pro-rata)	1,800		1,000	
Deduct—Recoveries of tools and plant charges on works under "70—Capital Outlay on Improvement of Public Health"	—1,400		—2,000	
Total ..	3,900	4,000	4,000	3,797
F-(4) Suspense	....	....	1,000	—6,058
Deduct—English Cost of Stores	....	....	—1,000	....
Total ..	....	....	....	—6,058
F-(5) Other charges—Travelling allowance to social workers	....	....		168
TOTAL .. Voted ..	8,98,200	17,99,000	18,18,600	10,21,206

* Includes Rs. 20,000 for the construction of a reservoir and pipe line for supplying drinking water to Manjri Village.

DETAILED ACCOUNT No. 39-G. PUBLIC HEALTH. G-Special Development Programme.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
VILLAGE WATER SUPPLY.						
Commissioner, Northern Division			3,84,000			
Commissioner, Central Division			2,50,000			
Commissioner, Southern Division			2,21,000			
TOTAL		Voted	8,55,000			
DETAILED ACCOUNT No. 39-H. PUBLIC HEALTH. H-Charges in England.						
G-1 Leave salaries and deputation pay	High Commissioner for India	*Charged*	*26,760*	*11,040*	*9,300*	*16,061*
		Voted	4,720	1,040	7,400	6,164
G-2 Sterling overseas pay—High Commissioner for India		*Charged*	*7,600*	*7,560*	*16,600*	*8,626*
		Voted	....	....	2,400	2,400
G-3 Stores—High Commissioner for India		Voted	....	....	....	337
G-4 *Add*—Moiety of leave salary and overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri		Voted	6,120	4,440	3,600	....
TOTAL			45,200	24,080	39,800	33,588
		Charged	*34,360*	*18,600*	*26,400*	*24,687*
		Voted	10,840	5,480	13,400	8,901

40—AGRICULTURE.		Detailed Account No.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
			Rs.	Rs.	Rs.	Rs.
A—DIRECTION	*Charged* ..	40-A	*28,800*	*29,000*		*27,396*
	Voted ..		63,100	65,000		60,186
B—SUPERINTENDENCE	*Charged* ..	40-B	*21,000*	*34,000*		*40,276*
	Voted ..		53,300	72,000		68,266
C—SUBORDINATE AND EXPERT STAFF	Voted ..	40-C	61,100	2,52,000		2,18,150
D—EXPERIMENTAL FARMS	Voted ..	40-D	1,51,600	1,58,000		1,72,126
E—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS ..	Voted ..	40-E	53,200	1,39,000		41,840
F—AGRICULTURAL EXPERIMENTS AND RESEARCH ..	Voted ..	40-F	3,00,100	2,84,000		2,48,928
G—AGRICULTURAL EDUCATION	*Charged* ..	40-G	*35,400*	*31,000*		*32,244*
	Voted ..		3,43,900	3,18,000		3,04,030
H—AGRICULTURAL ENGINEERING	Voted ..	40-H	51,600	51,000		50,859
I—BORING OPERATIONS	Voted ..	....	1,000	....		5,000
J—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA	Voted ..	40-J	23,100	24,000		23,321
K—SPECIAL RURAL UPLIFT SCHEMES	Voted ..	40-K	3,200	3,000		....
L—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	Voted ..	40-L	92,000	69,000		55,218
M—OTHER CHARGES	Voted ..	40-M	2,500	....		....
N—WORKS	Voted ..	40-N	9,100	26,000		....
O—CHARGES IN ENGLAND	*Charged* ..	40-O	*6,960*	*17,960*		*17,178*
	Voted ..		5,280	3,640		2,605
P—LOSS OR GAIN BY EXCHANGE	*Charged* ..	....	....	*94*		*—90*
	Voted ..		....	19		— 9
ROUNDING	*Charged* ..	....	*—160*	*—54*		....
	Voted ..		—80	+341		....
	TOTAL ..	....	13,06,000	15,77,000	16,35,500	13,68,024
	Charged ..	....	*92,000*	*1,12,000*	*1,28,000*	*1,17,504*
	Voted ..		12,14,000	14,65,000	15,07,500	12,50,520

* With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A—Direction.	Strength. 1938 39.	Strength. 193 –40.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
			Rs.	Rs.	Rs.	Rs.
A-(1) Pay of Officers—						
Director (2,000—50—2,250) .. .. .. Charged ..	*1*	*1*	*25,200*	*25,000*		*24,318*
Personal Assistant (170—15—500) .. .. Voted ..	1	1	3,700	3,600		3,321
A-(2) Pay of Establishment—						
Superintendents, Clerks and Auditors (including proficiency allowance) (24—300)	35	35	42,823			
Servants (11—22)	13	13	2,820			
Temporary establishment			1,357			
Total ..			47,000	48,500		43,627
A-(3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. *Charged* ..			*3,600*	*4,000*		*3,578*
Travelling allowance—ordinary .. .. Voted ..			4,500	4,800		5,396
A-(4) Contingencies—						
Contract contingencies—						
Books and periodicals			450			
Carriage of records			700			
Lighting charges			349			
Water charges			126			
Telephone charges			595			
Other charges			480			
Non-contract contingencies—						
Service postage and telegrams			4,200			
Office expenses and miscellaneous			1,000			
Total ..			7,900	8,100		7,842
TOTAL ..			91,900	94,000		88,082
Total .. *Charged* ..			*28,800*	*29,000*		*27,896*
Total .. Voted ..			63,100	65,000		60,186

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. 40-B. AGRICULTURE. B—Superintendence.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
			Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Officers—						
Deputy Director of Agriculture (350—50—1,250) .. *Charged* ..	*1*	*1*	*2,400*			
Live Stock Expert (350—50—1,250) ..	*1*	*1*	*15,000*			
Deputy Directors of Agriculture. 1 (300—30—900) .. Voted ..	3	1	16,300			
Total .. *Charged* ..			*17,400*	*29,500*		*32,245*
Total .. Voted ..			16,300	30,500		26,680
B-(2) Pay of Establishment—						
Clerks (25—200)	19	22	20,529			
Servants (14—20)	16	16	3,204			
Temporary Establishment			67			
Deduct—Saving on account of the Re-organisation Scheme ..			—6,400			
Total—Voted ..			17,400	22,600		21,350
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance ordinary .. .. *Charged* ..			*3,600*	*4,500*		*8,031*
Travelling allowance ordinary .. .. Voted ..			11,000	9,800		11,315
B-(4) Contingencies—						
Contract contingencies—						
Carriage of tents and office records			375			
Books and periodicals			255			
Purchase and repairs to office furniture			300			
Lighting charges			100			
Other charges			275			
Non-contract contingencies—						
Pay of inferior servants			203			
Rents, rates and taxes			1,440			
Petty construction and repairs			1,370			
Service postage and telegrams			4,242			
Purchase of dead stock			40			
Total ..			8,600	9,100		8,921
Total ..			74,300	1,06,000		1,08,542
Charged ..			*21,000*	*34,000*		*40,276*
Voted ..			53,300	72,000		68,266

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. 40-C. 40—AGRICULTURE. C—Subordinate and Expert Staff.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers—						
Assistant Live Stock Expert. (170—15—500)	1	1	2,200			
Total—Voted ..			2,200	17,000		15,650
C-(2) Pay of Establishment—						
Graduate and Non-graduate Assistants.. (30—300)	86	19	24,460			
Kamgars. (30—60)	30	2	1,187			
Engine Driver. (30—60)	1	1	382			
Clerks. (25—80)	4	1	600			
Servants. (14—40)	39	41	10,238			
Temporary Establishment			14,300			
Probable saving			—7,067			
Total ..			44,100	1,85,500		1,65,270
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..			1,400			
Travelling allowance .. .. .. Ordinary ..			13,400			
Total—Voted ..			14,800	49,500		37,230
Total—Voted ..			61,100	2,52,000		2,18,150

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

DETAILED ACCOUNT No. 40-D. **40, AGRICULTURE.** **D.—Experimental Farms.**	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
			Rs.	Rs.	Rs.	Rs.
D-(1) Pay of Establishment—						
Special pay to S. M. S. officers			120			
Manager and Assistant Manager (35—5/2—60—4—100) ..	..	2	780			
Graduate and Non-graduate Assistants (30—300)	39	31	45,580			
Fitters and Engine Drivers (30—60)	5	4	2,599			
Kamgars	1	..	....			
Clerks and Store-keepers (25—80)	13	12	9,991			
Servants, Dairymen, Carpenters, Mukadams, etc. (10—80) ..	20	19	4,221			
Probable savings			—5,491			
Total ..			57,800	64,000		70,152
D-(2) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..			100			
Travelling allowance .. .. .. Ordinary ..			2,100			
Total—Voted ..			2,200	3,000		3,357
D-(3) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants			3,166			
Rents, rates and taxes			3,434			
Petty construction and repairs			4,500			
Office expenses and miscellaneous			2,400			
Service postage and telegrams			1,000			
Supplies and Services—						
Purchase of machinery for agricultural dairy farm			4,000			
Purchase of dead stock			1,900			
Upkeep of machinery			4,000			
Cultivation charges			35,000			
Purchase and upkeep of livestock			31,925			
Other items			275			
Total ..			91,600	91,000		98,617
Total—Voted ..			1,51,600	1,58,000		1,72,126

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. 40-E. 40, AGRICULTURE. E.—Agricultural demonstration and propaganda including public exhibitions and fairs.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
	Rs.	Rs.	Rs.	Rs.
E-(1) Contingencies—				
Non-contract contingencies—				
Pay of inferior servants	2,612			
Rents, rates and taxes	6,518			
Office expenses and miscellaneous	1,820			
Service postage and telegrams	4,300			
Supplies and Services—				
Purchase of dead stock	1,000			
Upkeep of machinery	500			
Premium bulls	18,000			
Apparatus and chemicals	400			
Destruction of wild animals	700			
Destruction of insect pests	200			
Cotton transport check stations	2,400			
Customs duty on imported stores	550			
Demonstration of control of measures against mango-hoppers	3,000			
Spraying parties to control Kaleroga disease to betelnuts	3,000			
Purchase of periodicals	4,200			
Demonstration of bunding methods	1,000			
Total—Voted ..	50,200	1,36,000		39,348
E-(2) Public exhibitions and fairs .. .. Voted ..	3,000	3,000		2,492
TOTAL—Voted ..	53,200	1,39,000		41,840

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research.		Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
F-1. Charges on account of the Crop Botanist, Assistant Plant Pathologist, Cotton Breeders, Rice Breeders, Tobacco Breeders, etc.	Voted ..	78,400	77,000		68,768
F-2. Schemes partly or wholly subsidised by the Imperial Council of Agricultural Research	Voted ..	1,90,600	1,77,500		1,64,541
F-3. Other Schemes	Voted ..	7,600	6,000		259
F-4. Agricultural Experiments	Voted ..	23,500	23,500		15,360
Total ..	Voted ..	3,00,100	2,84,000		2,48,928

DETAILS. F-1. CHARGES ON ACCOUNT OF THE CROP BOTANIST, ASSISTANT PLANT PATHOLOGIST, COTTON BREEDERS, RICE BREEDERS, TOBACCO BREEDERS, ETC.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	1938–39.	Budget Estimate, 1938–39.	1937–38.
			Rs.	Rs.	Rs.	Rs.
F-1 (1) Pay of Officers—						
Crop Botanist (250—20—750)	1	1	7,254			
Assistant Plant Pathologist (Temporary) (170—10—500) ..	1	1	2,190			
Cotton Breeders—2 (250—20—750); 2 (170—10—500) ..	4	4	19,356			
Total .. Voted ..			28,800	28,000		27,674
Carried over ..			28,800	28,000		27,674

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			28,800	28,000		27,674
F-1. CHARGES ON ACCOUNT OF THE CROP BOTANIST, ASSISTANT PLANT PATHOLOGIST, COTTON BREEDERS, RICE BREEDERS, TOBACCO BREEDERS, ETC.—concld.						
F-1 (2) Pay of Establishment—						
Graduate and Non-graduate Assistants (30—200)	15	15	19,221			
Clerk (30—80)	1	1	840			
Servants	6	6	1,116			
Temporary establishment			3,823			
Probable saving			—1,700			
Total ..			23,300	23,500		22,049
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. Voted ..			3,900	4,000		3,043
F-1 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants			2,036			
Rents, rates and taxes			2,368			
Petty construction and repairs			1,550			
Office expenses and miscellaneous			2,526			
Service postage and telegrams			510			
Supplies and Services—						
Construction of standard barn at tobacco centre, Nipani ..			200			
Tobacco curing			300			
Purchase and upkeep of live-stock			260			
Cultivation charges			4,250			
Apparatus and chemicals			400			
Rice breeding investigations			7,000			
Total ..			22,400	21,500		16,002
Total—Voted ..			78,400	77,000		68,768

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
			Rs.	Rs.	Rs.	Rs.
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.						
(a) Sugarcane Research Scheme.						
F-2 (a) (1) Pay of Officers—						
Principal Agricultural Officer. (320—40—900)	1	1	8,988			
Crop Physiologist. (320—40—1200)	1	1	7,994			
Soil Physicist. (320—40—1200)	1	1	8,018			
Total—Voted ..			25,000	24,000		24,819
F-2 (a) (2) Pay of Establishment—						
Graduate and non-graduate Assistants. (30—300) ..	12	12	17,414			
Clerks and Laboratory Assistants. (30—115)	4	4	3,638			
Engine Driver. (60)	1	1	720			
Servants (14—17)	11	11	2,128			
Leave salary			600			
Total ..			24,500	24,000		22,111
F-2 (a) (3) Allowances, Honoraria, etc.						
Travelling allowance—ordinary			3,000	3,000		3,554
F-2 (a) (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			1,530			
Petty construction and repairs			1,000			
Office expenses and miscellaneous			1,020			
Service postage and telegrams			150			
Supplies and services—						
Cultivation charges			13,500			
Soil Physics section			5,000			
Crop Physiology section			4,000			
Total ..			26,200	26,000		25,109
Total (a)—Voted ..			78,700	77,000		75,593
Carried over ..			78,700	77,000		75,593

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	78,700	77,000		75,593
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(b) Dry Farming Research Scheme.				
F-2 (b) (1) Pay of Officers—				
Chief Investigator and Assistant 1 (320—40—1,200); 1 (170—15—500) Voted ..	15,100	14,000		13,744
F-2 (b) (2) Pay of Establishment—				
Temporary establishment	17,722			
Leave salary	478			
Total ..	18,200	17,000		16,176
F-2 (b) (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. Fixed ..	2,800			
Ordinary ..	2,500			
Total—Voted ..	5,300	5,000		4,134
F-2 (b) (4) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes	815			
Petty construction and repairs	750			
Pay of inferior servants	1,350			
Office expenses and miscellaneous	560			
Service postage and telegrams	175			
Supplies and Services—				
Purchase and upkeep of live stock	1,250			
Purchase of books	250			
Upkeep and running of machinery	1,300			
Cultivation charges	3,000			
Apparatus and chemicals	7,150			
Total ..	16,600	11,000		11,489
Total (b)—Voted ..	55,200	47,000		45,543
Carried over ..	1,33,900	1,24,000		1,21,136

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DETAILED ACCOUNT No. F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,33,900	1,24,000		1,21,136
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(c) Cold Storage Research Scheme.				
F-2 (c) (1) Pay of Establishment—				
Temporary establishment	10,700	10,000		10,304
F-2 (c) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	1,000	1,000		992
F-2 (c) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous	770			
Service postage and telegrams	50			
Supplies and Services—				
Purchase of fruits	100			
Upkeep and running of machinery	3,380			
Apparatus and chemicals	300			
Insulated containers	400			
Total ..	5,000	5,000		4,891
Total (c)—Voted ..	16,700	16,000		16,187
(d) Scheme for investigation into Virus Diseases of Plants.				
F-2 (d) (1) Pay of Officers—				
Assistant Plant Pathologist (170—10—250—15—400—20—500)	3,000			
Assistant Entomologist (170—10—250—15—400—20—500)	2,400			
Total—Voted ..	5,400	1,300	....	....
F-2 (d) (2) Pay of Establishment—				
Temporary establishment	2,900	700	....	....
F-2 (d) (3) Allowances, Honoraria, etc.—				
Travaling Allowance—ordinary	2,000	500	....	....
F-2 (d) (4) Contingencies—				
Supplies and Services—				
Apparatus and chemicals	3,000	2,000	....	....
Total (d)—Voted ..	13,300	4,500	....	....
Carried over	1,63,900	1,44,500		1,37,323

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,63,900	1,44,500		1,37,323
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(e) Poultry Research Scheme.				
F-2 (e) (1) Pay of Establishment—				
Temporary establishment	1,700	1,600		3,354
F-2 (e) (2) Contingencies—				
Non-contract contingencies—				
Pay of inferior servants	1,884			
Office expenses and miscellaneous	780			
Service postage and telegrams	106			
Supplies and services—				
Purchase and upkeep of live stock	2,430			
Total ..	5,200	6,400		4,965
Total (e)—voted ..	6,900	8,000		8,319
(f) Sann Hemp Cultivation Scheme.				
F-2 (f) (1) Pay of Establishment	400	300		....
F-2 (f) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	300	....		....
F-2 (f) (3) Contingencies—				
Supplies and Services— ..				
Cultivation charges	600	700		100
Total (f)—voted. ..	1,300	1,000		100
(g) Scheme for Co-operative Experiments on Tobacco in India.				
F-2 (g) (1) Pay of Establishment—				
Temporary establishment	400	300		420
F-2 (g) (2) Contingencies—				
Non-contract contingencies—				
Rents, Rates and Taxes	180			
Office expenses and miscellaneous	95			
Water supply	175			
Supplies and Services—				
Cultivation charges	750			
Total ..	1,200	1,200		980
Total (g) voted ..	1,600	1,500		1,400
Carried over ..	173,700	1,55,000		1,47,142

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DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,73,700	1,55,000		1,47,142
F.-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(h) Sheep Breeding Scheme.				
F-2 (h) (1) Pay of Establishment—				
Temporary Establishment	2,000	1,800		814
F-2 (h) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	200	200		155
F-2 (h) (3) Contingencies—				
Non-contract contingencies—				
Rents, Rates and Taxes	777			
Pay of inferior servants	1,608			
Office expenses and miscellaneous	540			
Service postage and telegrams	50			
Water supply	250			
Supplies and services—				
Purchase and upkeep of live stock	1,075			
Total ..	4,300	10,000		16,037
Total (*h*) Voted ..	6,500	12,000		17,006
(i) Scheme for Investigation into Striga Attacks on Jowar Crops.				
F-2 (i) (1) Pay of Establishment—				
Temporary Establishment	2,600	700		....
F-2 (i) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	600	200		....
F-2 (i) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous	300			
Supplies and services—				
Apparatus and chemicals	300			
Total ..	600	7,600		....
Total (*i*) Voted ..	3,800	8,500		....
(j) Sugarcane Pests Scheme.				
F-2 (j) (1) Pay of Establishment	....	1,200		....
F-2 (j) (2) Allowances, Honoraria etc.	....	200		....
F-2 (j) (3) Contingencies	....	600		....
Total (*j*) Voted ..	....	2,000		....
Carried over ..	1,84,000	1,77,500		1,64,148

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—concld.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,84,000	1,77,500		1,64,148
F.-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—concld.				
(k) Scheme for Gas Storage of fruits and vegetables.				
F-2 (k) (1) Allowances, Honoraria, etc. Voted ..	....	....		393
(l) Scheme for testing the reactions of wheat to black stem rust of wheat.				
F-2 (l) (1) Pay of Officers—				
1 Assistant Plant Pathologist—(170—10—250—15—400—20—500)	2,200	....		....
F-2 (l) (2) Pay of establishment—				
Temporary establishment	3,100	....		....
F-2 (l) (3) Allowances, Honoraria etc.—				
Travelling allowance—ordinary	600	....		....
F-2 (l) (4) Contingencies	700	....		....
Total (l) Voted ..	6,600	....		....
Total F-2 Voted ..	1,90,600	1,77,500		1,64,541
F.-3. OTHER SCHEMES.				
(a) Scheme for conducting crop experiments in the water logged area of Olpad Taluka of the Surat District.				
F-3 (a) (1) Pay of Establishment—				
Temporary establishment	400	....		251
F-3 (a) (2) Contingencies—				
Supplies and Services—				
Cultivation charges	200			8
Total (a) Voted ..	600	†		259
(b) Scheme for Researches in Apiculture.				
F-3 (b) (1) Pay of Establishment—				
Temporary establishment	4,400	2,500		....
F-3 (b) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	800	500		....
F-3 (b) (3) Contingencies—				
Non-contract contingencies—				
Service postage and telegrams	60			
Office expenses and miscellaneous	172			
Supplies and Services—				
Purchase of bees	48			
Transport charges	20			
Construction of apiary, office and store room	1,000			
Other appliances and furniture	400			
Spare hives, etc.	100			
Total ..	1,800	3,000		....
Total (b) Voted ..	7,000	6,000		....
Total F-3 Voted ..	7,600	6,000		259

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

†Included under "F-1 Charges on account of the Crop Botanist, Assistant Plant Pathologist, Cotton Breeders, Rice Breeders, Tobacco Breeders, etc."

DETAILED ACCOUNT No. 40-G. 40—AGRICULTURE. G.—Agricultural Education.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
			Rs.	Rs.	Rs.	Rs.
G-(1) Pay of Officers—						
Principal and Professor of Agriculture. (1,250—50—1,500 *with special pay of Rs. 150*) .. *Charged* ..	*1*	*1*	*19,800*			
Horticulturist (*350—50—1,250*) ..	*1*	*1*	*13,600*			
Voted.						
Professors and Assistant Professors. 4 (250—20—750); 1 (300—20—900); 2 (170—15—500); 1 (200—15—600))	8	8	41,635			
Economic Botanist. (300—25—1,000)	1	1	5,815			
Agricultural Chemist. (300—20—900)	1	1	4,126			
Plant Pathologist. (300—30—900)	1	1	7,731			
Assistant Horticulturist. (170—10—500)	1	1	3,285			
Forestry Instructor. (250—20—900 with special pay of Rs. 75) ..	1	1	5,667			
Probable saving			—4,259			
Total .. *Charged* ..			*33,400*	*29,000*		*29,527*
Total .. Voted ..			64,000	69,000		63,455
G-(2) Pay of Establishment—						
Subordinate Medical Officer (200), Compounder (25) and special pay for medical supervision	2	2	3,120			
Clerks (25—140)	18	17	15,312			
Graduate and non-graduate assistants. (30—300)	48	48	74,199			
Assistant Master (65)	1	1	780			
Engine Drivers (30—60)	4	4	2,826			
Servants, plant collectors, malis, etc. (10—40)	43	43	10,812			
Contract establishment (16—25)	3	3	744			
Temporary establishment			9,100			
Probable saving			—4,493			
Total ..			1,12,400	1,03,000		1,00,316
Carried over .. *Charged* ..			*33,400*	*29,000*		*29,527*
Carried over .. Voted ..			1,76,400	1,72,000		1,63,771

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. 40-G. 40—AGRICULTURE. G.—Agricultural Education—concld.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
	Rs.	Rs.	Rs.	Rs.
Brought forward.. *Charged* ..	*33,400*	*29,000*		*29,527*
Brought forward.. Voted ..	1,76,400	1,72,000		1,63,771
G-(3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. .. Ordinary—*charged* ..	*2,000*			
Travelling allowance .. .. .. Fixed—voted ..	1,400			
Travelling allowance .. .. .. Ordinary—voted ..	19,000			
Total .. *Charged* ..	*2,000*	*2,000*		*2,717*
Total .. Voted ..	20,400	18,000		16,445
G-(4) Scholarships—				
Total ..	8,800	8,000		5,494
G-(5) Contingencies—				
Contract contingencies—				
Books and periodicals	1,865			
Telephone charges	200			
Purchase and repairs to furniture	500			
Other charges	75			
Non-contract contingencies—				
Pay of inferior servants	4,306			
Rents, rates and taxes	685			
Office expenses and miscellaneous	5,469			
Service postage and telegrams	1,800			
Water supply	5,600			
Lighting charges	4,000			
Petty construction and repairs	2,800			
Supplies and Services—				
Purchase of dead stock	1,700			
Purchase and upkeep of live stock	24,000			
Customs duty on imported stores	550			
Upkeep of machinery	5,000			
Destruction of insect pests	100			
Cultivation charges	44,500			
Boarding charges	1,100			
Apparatus and chemicals	10,750			
Library equipment	5,100			
Training in bunding methods	26,800			
Total ...	1,46,900	1,28,000		1,18,320
G-(6) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Amount transferred to "10—Forest" on account of Ranger Students Class for training in Forestry in the Agricultural College (*vide* page 76) voted ..	—12,600	—8,000		....
G-(7) Provision for holding training classes for bunding in Gujarat	1,500	....		....
G-(8) Intensive bunding class at Poona	2,500	....		....
Total ..	3,79,300	3,49,000		3,36,274
Charged ..	*35,400*	*31,000*		*32,244*
Voted ..	3,43,900	3,18,000		3,04,030

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. 40-H. 40—AGRICULTURE. H.—Agricultural Engineering.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38*
			Rs.	Rs.	Rs.	Rs.
H-(1) Pay of Officers.						
Agricultural Engineer—(320—20—420—30—660—40—900) Voted ..	1	1	7,700	7,500		6,947
H-(2) Pay of Establishment—						
Workshop establishment (60—250)	3	3	5,520			
Mechanical assistants, draftsmen and tracers (35—250).. ..	5	5	8,802			
Fitters and engine driver (30—130)	7	7	8,226			
Clerks and storekeepers (25—100)	5	5	4,880			
Servants (18—20)	3	3	672			
Total ..			28,100	28,000		27,455
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. Voted ..			4,700	5,000		5,247
H-(4) Contingencies—						
Contract contingencies—						
Purchase of books			80			
Purchase of furniture			155			
Carriage of records			60			
Other charges			50			
Non-contract contingencies—						
Pay of inferior servants			3,700			
Office expenses and miscellaneous			755			
Service postage and telegrams			500			
Supplies and Services—						
Purchase of dead stock			1,400			
Upkeep of machinery			4,400			
Total ..			11,100	10,500		11,210
Total—Voted ..			51,600	51,000		50,859

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. 40-J. 40—AGRICULTURE. J-Scheme for the Improvement of Agricultural Marketing in India.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
	Rs.	Rs.	Rs.	Rs.
J-(1) Pay of Officers.—				
Assistant Marketing officers 4 (170—500)	12,300	12,000		11,288
J-(2) Pay of Establishment—				
Temporary establishment	3,600	3,500		3,256
J-(3) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary—Voted	5,600	6,500		7,297
J-(4) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous	900			
Service postage and telegrams	500			
Supplies and Services—				
Purchase of dead stock	200			
Total ..	1,600	2,000		1,480
Total—Voted ..	23,100	24,000		23,321

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT NO. 40-K. 40—AGRICULTURE. K-Special Rural Uplift Schemes.	Budget Estimate, 1939-40	1938-39*	Budget Estimate, 1938-39	1937-38*
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
K-1. IMPROVEMENT OF POULTRY IN VILLAGES	2,600	2,400		....
K-2. ENCOURAGEMENT TO PEDIGREE POULTRY KEEPING IN VILLAGES BY GRANT OF PREMIA TO POULTRY FARMERS FOR MAINTAINING POULTRY FARMS ..	600	600		....
Total—voted ..	3,200	3,000		....
DETAILS.				
K-1 IMPROVEMENT OF POULTRY IN VILLAGES.				
K-1 (1) Pay of Establishment—				
Temporary establishment	1,000	900		
K-1 (2) Allowances, Honoraria, etc.—				
Travelling allowance—Ordinary .. .. .. Voted ..	600	500		
K-1 (3) Contingencies.				
Non-contract contingencies—				
Office expenses and miscellaneous	40			
Service postage and telegrams	10			
Supplies and services—				
Purchase and upkeep of live stock	950			
Total ..	1,000	1,000		
Total—voted ..	2,600	2,400		....
K-2. ENCOURAGEMENT TO PEDIGREE POULTRY KEEPING IN VILLAGES BY GRANT OF PREMIA TO POULTRY FARMERS FOR MAINTAINING POULTRY FARMS.				
K-2 (1) Grants-in-aid, Contributions, etc.				
Pedigree Egg and Fowl Premia	300			
Premia for Housing	300			
Total—voted ..	600	600		....

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

DETAILED ACCOUNT No. 40-L. 40—AGRICULTURE. L.—Grants-in-aid, Contributions, etc.	Budget Estimate, 1939–40	1938–39*	Budget Estimate, 1938–39	1937–38*
	Rs.	Rs.	Rs.	Rs.
Utilization of gaorakshans for improvement of cattle	4,400			
Subsidies to agricultural associations for propaganda	50,000			
Grants-in-aid to local bodies	940			
Grants-in-aid towards Jayawant and Gadag No. 1 Cotton Seed distribution Schemes	8,900			
Grants-in-aid towards Jarilla Cotton Seed distribution scheme	7,060			
Subsidy towards Agri-Horticultural Association of Western India	2,500			
Scheme for introduction and extension of B. D. Cotton seed in Broach District	2,500			
Scheme for distribution and extension of cotton of improved varieties in Surat area	6,120			
Scheme for multiplication and supply of Banilla Cotton seed on Deccan Canals	9,580			
Total—Voted	92,000	69,000		55,218
DEVAILED ACCOUNT No. 40-M. 40—AGRICULTURE. M.—Other charges.				
Cattle Census — Voted	2,500	....		....
DETAILED ACCOUNT NO. 40-N. 40—AGRICULTURE. N.—Works.				
Construction of quarters at the Ganeshkhind Gardens and Government Poultry Farm, Kirkee	....	11,000		....
Schemes partly or wholly subsidised by the Imperial Council of Agricultural Research—				
Sheep-breeding scheme	1,100	1,000		
Investigation into Virus Diseases of plants	....	14,000		....
Scheme for testing the reactions of wheat to black stem rust of wheat	8,000	....		....
Total—Voted	9,100	26,000		....
DETAILED ACCOUNT NO. 40-O. 40—AGRICULTURE. O.—Charges in England.				
O-(1) Leave salaries and deputation pay—High Commissioner for India — *Charged*	....	*12,240*		*13,484*
O-(1) Leave salaries and deputation pay—High Commissioner for India — Voted	5,280	3,640		2,600
O-(2) Sterling Overseas pay—High Commissioner for India — *Charged*	*6,960*	*5,720*		*3,694*
O-(3) Stores—High Commissioner for India — Voted	....	....		5
Total	12,240	21,600		19,783
Charged	*6,960*	*17,960*		*17,178*
Voted	5,280	3,640		2,605

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

41-VETERINARY.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-SUPERINTENDENCE .. .. .. *Charged* ..	41-A	*22,000*	*22,000*	*22,200*	*11,966*
Voted ..		37,800	54,000	37,800	48,536
B-VETERINARY EDUCATION AND RESEARCH .. *Charged* ..	41-B	*1,100*	*1,000*	*1,000*	*936*
Voted ..		61,600	62,000	62,400	63,011
C-SUBORDINATE ESTABLISHMENT .. .. Voted ..	41-C	2,11,000	2,12,000	2,10,300	2,10,930
D-HOSPITALS AND DISPENSARIES .. .. Voted ..	41-D	81,400	53,000	69,800	47,957
E-OTHER CHARGES .. .. Voted ..	41-E	13,100	8,000	2,100	1,745
F-CHARGES IN ENGLAND .. .. .. *Charged* ..	41-F	*4,800*	*4,800*	*4,800*	*13,184*
Voted ..		6,920	320	....	....
G-LOSS OR GAIN BY EXCHANGE .. .. .. *Charged* ..		....	*94*	....	*—68*
Voted ..		....	19	....	....
For rounding .. *Charged* ..		*+100*	*+106*	....	....
Voted ..		+180	—339	+ 600	....
TOTAL ..		4,40,000	4,17,000	4,11,000	3,98,197
Charged ..		*28,000*	*28,000*	*28,000*	*26,018*
Voted ..		4,12,000	3,89,000	3,83,000	3,72,179

DETAILED ACCOUNT No. 41-A.
Veterinary.
A-Superintendence.

	Strength. 1938-39.	Strength. 1939-40.			
Director of Veterinary Services.					
A (1) Pay of Officers—					
Director of Veterinary Services (350—50—1,500+ S.P. 150). *Charged* ..	*1*	*1*	*19,800*		*19,800*	
Voted ..	..	..	....		....	
Deputy Director of Veterinary Services (170—10—250—15—400—20—500) .. .. .. Voted ..	1	1	3,000		2,800	
Leave salary .. .. Voted ..			600		1,000	
Total .. *Charged* ..			*19,800*	*19,800*	*19,800*	*8,496*
Voted ..			3,600	3,400	3,800	11,762
A (2) Pay of Establishment—						
Clerks and daftarband (23—200)	12	12	12,795		12,614	
Servants (17—20)	6	6	1,296		1,286	
Probable saving			—91			
Total .. Voted ..			14,000	14,000	13,900	13,964
A (3) Allowances, Honoraria, etc.—						
Travelling allowance .. ordinary .. .. .. *Charged* ..			*2,200*		*2,400*	
Voted ..			1,200		1,200	
Total .. *Charged* ..			*2,200*	*2,200*	*2,400*	*3,470*
Voted ..			1,200	1,000	1,200	4,122
A (4) Contingencies—						
Contract contingencies—						
Carriage of sera and vaccines			1,700		4,610	
Office expenses and miscellaneous			757			
Non-contract contingencies—						
Service, postage and telegrams			2,100		2,100	
Other charges			93			
Supplies and services—					470	
Post-mortem charges			550			
Research into diseases of live stock			300			
Purchase of sera and vaccines			13,500		12,900	
Probable savings			....		—1,180	
Total .. Voted ..			19,000	35,600	18,900	18,688
TOTAL .. *Charged* ..			*22,000*	*22,000*	*22,200*	*11,966*
Voted ..			37,800	54,000	37,800	48,536

DETAILED ACCOUNT No. 41-B. VETERINARY. B-Veterinary Education and Research.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Veterinary College, Bombay.						
B (1) Pay of Officers—						
Principal (300—30—900 *plus* Rs. 150 special pay)	1	1	8,900		7,870	
Professors and assistant professors (170—750)	4	4	16,900		....	
Bacteriologist (300—900)	..	1	2,600		20,630	
Probable savings			....		....	
Total .. Voted ..			28,400	28,500	28,500	28,138
B (2) Pay of Establishment—						
Instructor and lecturer 1 (125—5—175), 1 (part-time Rs. 100) ..	1	2	2,403		1,544	
Clerks (60—3—160 one with S. P. 30)	4	4	6,520		6,412	
Hospital surgeon and compounder 1 (150—5—200) and 1 (80) ..	2	2	3,328		3,268	
Servants (22—50)	13	13	3,994		4,476	
Temporary establishment	..	..	2,400		2,400	
Probable savings			—345		....	
Total .. Voted ..			18,300	18,000	18,100	17,408
B (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. *Charged* ..			*350*		*400*	
Voted ..			200		200	
Examination fees .. .. *Charged* ..			*750*		*600*	
House-rent and other allowances .. .. .. Voted ..			4,100		4,400	
Fees for medical supervision .. .. Voted ..			600		600	
Total .. *Charged* ..			*1,100*	*1,000*	*1,000*	*936*
Total .. Voted ..			4,900	5,000	5,200	5,321
B (4) Contingencies—						
Contract contingencies—						
Electric and gas charges			1,000		4,550	
Laboratory expenses			400			
Water charges			1,150			
Other charges			1,100			
Non-contract contingencies—						
Rents, rates and taxes			520		551	
Service postage and telegrams			140		140	
Pay of inferior servants			2,272		1,959	
Books and periodicals			268		900	
Supplies and services—						
Surgical expenses			650			
Total .. Voted ..			7,500	8,000	8,100	6,836
B (5) Scholarships			2,500		2,500	
Additional aid to students			....		....	
Total .. Voted ..			2,500	2,500	2,500	5,308
TOTAL .. *Charged* ..			*1,100*	*1,000*	*1,000*	*936*
TOTAL .. Voted ..			61,600	62,000	62,400	63,011

DETAILED ACCOUNT No. 41-C. VETERINARY. C-Subordinate Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
SUBORDINATE VETERINARY ESTABLISHMENT.						
C (1) Pay of Establishment—						
Veterinary inspectors and assistant surgeons (50—200) (*plus* special pay)	140	140	1,86,729		1,86,135	
Servants (15—18)	3	3	576		564	
Temporary establishment			616		616	
Probable savings			—6,321		—6,315	
Total ..			1,81,600	1,80,400	1,81,000	1,77,359
C (2) Allowances, Honoraria, etc.—						
Travelling allowance .. (ordinary)			28,975		28,825	
House-rent and other allowances			225		275	
Total ..			29,200	31,400	29,100	33,391
C (3) Contingencies—Rents, rates and taxes			200	200	200	180
TOTAL .. Voted ..			2,11,009	2,12,000	2,10,300	2,10,930

DETAILED ACCOUNT No. 41-D. VETERINARY. D-Hospitals and Dispensaries.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT UNDER THE GLANDERS AND FARCY ACT.						
(*a*) BOMBAY CITY.						
D (a) (1) Pay of Officers—Deputy superintendent (250—10—350) ..	1	1	3,100	3,000	3,000	2,544
D (a) (2) Pay of Establishment—						
Inspectors (50—150)	8	8	11,460		11,252	
Servants (22)	9	9	2,476		2,148	
Probable savings			—836			
Total ..			13,100	13,000	13,400	11,972
D (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance—(fixed)			2,760		2,760	
House-rent and other allowances			440		540	
Total ..			3,200	3,000	3,300	3,368
D (a) (4) Contingencies—						
Contract contingencies—						
Lighting charges			100		450	
Other items			350			
Non-contract contingencies—						
Rents, rates and taxes			475		491	
Service postage and telegrams			100		100	
Pay of inferior servants			1,164		1,049	
Telephone charges			210		210	
Supplies and services—						
Feeding charges of horses			80		600	
Other items			121			
Total ..			2,600	3,000	2,900	2,773
Total, D (*a*) .			22,000	22,000	22,600	20,657
(*b*) MOFUSSIL.						
D (b) Grants-in-aid, Contributions and Donations, etc.—						
Grants to veterinary hospitals and dispensaries			59,400	31,000	47,200	27,300
TOTAL .. Voted .			81,400	53,000	69,800	47,957

DETAILED ACCOUNT No. 41-E. VETERINARY. E-Other Charges.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
E-1 Goat virus producing station	6,300	6,200	6,000	6,584
E-2 Schemes partly subsidised by the Imperial Council of Agricultural Research ..	21,600	16,600	10,900	9,910
E-3 Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Contribution from the Government of India on account of work in connection with the Live Stock Importation Act	—14,800	—14,800	—14,800	—14,749
TOTAL ..Voted ..	13,100	8,000	2,100	1,745
DETAILS.				
E-1 GOAT VIRUS PRODUCING STATION.				
E-1 (1) Pay of Establishment—Temporary establishment	900	1,000	900	937
E-1 (2) Allowances, Honoraria, etc.—House-rent and other allowances	200	200	200	296
E-1 (3) Contingencies—				
Service postage and telegrams	444		400	
Purchase and maintenance of goats	3,000		3,000	
Apparatus, chemicals, etc.	1,000		1,000	
Pay of inferior servants	756		500	
Total ..	5,200	5,000	4,900	5,351
TOTAL ..E-1 ..	6,300	6,200	6,000	6,584
E-2 SCHEMES PARTLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.				
(a) Veterinary Investigation Officer and his staff.				
E-2 (a) (1) Pay of Officers—Investigation officer—1 (400—25—750)	6,800	6,500	6,500	6,203
E-2 (a) (2) Pay of Establishment—Clerk (65), and servant (22)..	1,000	1,000	1,000	948
E-2 (a) (3) Allowances, Honoraria, etc.—				
Travelling allowance	2,000		2,600	
House-rent and other allowances	....		100	
Total ..	2,000	2,400	2,700	2,126
E-2 (4) Contingencies—				
Contract contingencies—				
Carriage of records	300			
Other items	50			
Non-contract contingencies—				
Service postage and telegrams	100		700	
Experiments	65			
Chemicals	85			
Other charges	100			
Total ..	700	1,000	700	633
TOTAL .. E-2 (a) ..	10,500	10,900	10,900	9,910
(b) Scheme for Control of ticks.				
E-2(b) (1) Pay of Establishment—				
Temporary establishment	3,168	....	....	....
E-2 (b) (2) Allowances, Honoraria etc.—				
Travelling allowance to veterinary assistant surgeons and attendant	888	....	....	....
E-2 (b) (3) Contingencies—				
Dipping solution	5,975			
Other charges	1,069			
Total ..	7,044	5,700	....	....
TOTAL E-2 (b) ..	11,100	5,700	....	....
Total E-2 ..	21,600	16,600	10,900	9,910
DETAILED ACCOUNT No. 41-F. VETERINARY. F-Charges in England.				
F-1 Leave salaries and deputation pay—High Commissioner for India. *Charged* ..	....	....	....	*11,124*
Voted ..	6,920	320	....	....
F-2 Sterling overseas pay—High Commissioner for India .. *Charged* ..	*4,800*	*4,800*	*4,800*	*2,060*
Total ..	11,720	5,120	4,800	13,184
Charged ..	*4,800*	*4,800*	*4,800*	*13,184*
Voted ..	6,920	320	....	....

42-CO-OPERATION.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
A-DIRECTION .. .. .. *Charged* ..	42-A	*41,000*	*30,000*	*40,500*	*36,227*
A-DIRECTION .. .. .. Voted ..		67,300	48,000	39,200	36,856
B-SUPERINTENDENCE .. .. .. Voted ..	42-B	8,80,100	4,10,000	4,24,600	3,90,668
C-GRANTS-IN-AID .. .. .. Voted ..	42-C	1,41,000	59,000	65,200	51,950
D-OTHER CHARGES .. .. .. Voted ..	42-D	6,19,100	1,08,000	1,37,600	88,434
E-CHARGES IN ENGLAND .. .. .. *Charged* ..	42-E	*4,000*	....	*10,800*	*4,686*
E-CHARGES IN ENGLAND .. .. .. Voted ..		3,000	....	....	....
F-LOSS OR GAIN BY EXCHANGE .. .. .. *Charged* ..		....	....	....	*—24*
For rounding .. *Charged* ..		....	....	*—300*	....
For rounding .. Voted ..		+500	....	—100	....
TOTAL ..		17,56,000	6,55,000	7,17,500	6,08,797
Charged		*45,000*	*30,000*	*51,000*	*40,889*
Voted		17,11,000	6,25,000	6,66,500	5,67,908

DETAILED ACCOUNT No. 42-A.
CO-OPERATION.
A-Direction.

	Strength. 1938–39.	Strength. 1939–40.				
REGISTRAR, CO-OPERATIVE SOCIETIES.						
A-(1) Pay of Officers—						
Registrar (Rs. 1,800 for 8 and Rs. 1,900 for 4 months plus special pay Rs. 150 and overseas pay Rs. 300 p.m.) .. *Charged*..	*1*	*1*	*27,400*		*26,200*	
Deputy Director of Rural Development .. Voted ..	..	1	11,000		....	
Deputy Registrar (450—1,350) .. .. *Charged*..	*1*	*1*	*8,600*		*8,000*	
Personal assistant to the Registrar (300–750) .. Voted ..	..	1	9,000		....	
Total .. *Charged* ..			*36,000*	*25,500*	*34,200*	*31,540*
Total .. Voted			20,000	7,000	....	....
A-(2) Pay of Establishment—						
Clerks (30—300)	21	28	33,985		28,980	
Servants (17—29)	14	19	4,132		3,120	
Temporary establishment			600		600	
Probable savings			—3,017		—4,000	
Total—Voted ..			35,700	31,000	28,700	26,433
A-(3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. *Charged* ..			*5,000*	*4,500*	*6,300*	*4,687*
Travelling allowance—ordinary .. .. .. Voted ..			4,200	3,000	3,300	2,294
A-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			3,500		3,800	
Books and periodicals			100			
Water charges			100			
Office expenses and miscellaneous			2,300		3,400	
Purchase of dead stock			700			
Printing charges			200			
Other items			500			
Total—Voted ..			7,400	7,000	7,200	8,129
TOTAL ..			1,08,300	78,000	79,700	73,083
Charged ..			*41,000*	*30,000*	*40,500*	*36,227*
Voted ..			67,300	48,000	39,200	36,856

DETAILED ACCOUNT No. 42-B. CO-OPERATION. B-Superintendence.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Assistant Registrars for Co-operative Finance (170—10—250—15—400—20—500)	..	1	3,410		....	
Assistant Registrars and Rural Development Officers (170—750)	6	11	50,550		40,953	
Special Auditors (170—750)	5	5	30,300		25,247	
Cotton Superintendents 1 (250—20—750); 1 (170—15—500)	..	2	9,297		....	
Marketing Officer (170—10—250—15—400—20—500)	..	1	3,410		....	
Superintendent of Agriculture (250—20—750)	..	1	5,733		....	
Total			1,02,700	63,000	66,200	64,583
B (2) Pay of Establishment—						
Auditors (150—300)	33	26	66 340		76,729	
Clerks and sub-auditors (25—200)	131	150	1,57,527		1,37,930	
Weaving Staff (30—200)	2	2	2,900		2,880	
Rural Development Inspectors (70—300)	7	52	94,880		14,665	
Assistant Rural Development Inspectors (35—80)		184	1,00,355		....	
Educational Inspectors (95—5—130)		5	5,700		....	
Assistant Educational Inspectors (60)		5	3,600		....	
Village workers (8)		1,000	96,000		....	
Servants (14—22)	115	145	27,550		21,933	
Temporary Establishment			8,000		7,508	
Probable savings			—27,052		—28,945	
Total			5,35,800	2,32,000	2,32,700	2,24,483
B (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,44,200		81,414	
House rent and other allowances			7,400		7,086	
Bonus to village workers			20,000		....	
Total			1,71,600	79,000	88,500	69,952
B (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			21,000		18,000	
Service postage and telegrams			6,650		6,650	
Books and periodicals			2,000			
Carriage of records			1,900			
Lighting charges			1,500			
Water charges			100			
Office expenses and miscellaneous			2,730		12,550	
Telephone charges			450			
Purchase and repairs to dead stock			2,400			
Other miscellaneous expenditure			31,270			
Total			70,000	36,000	37,200	31,650
TOTAL—Voted			8,80,100	4,10,000	4,24,600	3,90,668
DETAILED ACCOUNT No. 42-C. CO-OPERATION. C-Grants-in-aid.						
Grants-in-aid, etc —						
Subsidy to the Provincial Co-operative Institute			18,750		18,800	
Grants to cotton sale and cattle insurance societies			600		450	
Grants to backward societies			1,400		1,450	
Grants to supervising unions			28,750		27,000	
Subsidy to land mortgage banks			....		10,000	
Grants-in-aid to village multi-purpose co-operative societies			7,500		7,500	
Grants-in-aid to co-operative marketing, co-operative production and better living societies			84,000		....	
TOTAL—Voted			1,41,000	59,000	65,200	51,950

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D-Other Charges.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
(a) STAFF FOR RECOVERY WORK.						
D (a) (1) Pay of Establishment—						
Recovery officers (80—5/2—95)	..	100	88,000		....	
Clerks (25—5/2—55)	..	100	33,000		....	
Servants (14)	..	100	15,400		....	
Temporary establishment			4,000		53,500	
Probable savings			....		—15,000	
Total ..		..	1,40,400	49,500	38,500	37,044
D (a) (2) Allowances, Honoraria, etc.—						
Travelling allowance			53,000	18,000	17,700	11,000
D (a) (3) Contingencies—						
Service postage and telegrams			4,000		5,000	
Other non-contract contingencies			13,100		2,000	
Total ..			17,100	7,000	7,000	1,848
Total (a) ..			2,10,500	74,500	63,200	49,892
(b) OTHER TEMPORARY STAFF.						
(b) (1) Pay of Establishment—Temporary establishment			2,000	2,200	1,400	1,641
(c) SPECIAL MAMLATDAR, DOHAD.						
D (c) (1) Pay of Establishment—Temporary establishment			....	....	....	3,168
D (c) (2) Allowances, Honoraria, etc.—Travelling allowance			....	....	....	864
D (c) (3) Contingencies			.....	....	....	93
TOTAL (c) ..			....	....	....	4,125
(d) SPECIAL SUPERVISION OFFICERS.						
D (d) (1) Pay of Establishment—Temporary establishment			2,500	2,500	2,700	....
D (d) (2) Allowances, Honoraria, etc.—Travelling allowances			700	700	700	....
D (d) (3) Contingencies			100	100	100	....
TOTAL (d) ..			3,300	3,300	3,500	....
Carried over ..			2,15,800	80,000	68,100	55,658

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D—Other Charges.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	2,15,800	80,000	68,100	55,658
(e) SCHEMES SUBSIDISED BY THE GOVERNMENT OF INDIA.				
(e) (i) Scheme for organisation of Co-operative Societies for Sugar Manufacture, subsidised from the Sugar Excise Fund.				
D (e) (i) (1) Pay of Establishment	....	4,200	7,100	6,013
D (e) (i) (2) Allowances, Honoraria, etc.	....	1,500	2,000	1,608
D (e) (i) (3) Contingencies	....	300	400	263
D (e) (i) (4) Grants-in-aid—(to sale societies)	....	2,000	15,100	8,993
Probable savings	....	....	—1,900	....
TOTAL (e) (i) ..	....	8,000	22,700	16,877
(e) (ii) Scheme for Co-operative Training and Education.				
D (e) (ii) (1) Pay of Officers	....	....	....	1,192
D (e) (ii) (2) Pay of Establishment—Temporary establishment	27,200	15,000	27,600	12,035
D (e) (ii) (3) Allowances, Honoraria, etc.—Travelling allowance (ordinary) ..	13,000	2,400	13,400	1,589
D (e) (ii) (4) Contingencies—				
Non-contract contingencies—				
Rent, rates and taxes	1,325		2,700	
Office expenses and miscellaneous	400			
Service postage and telegrams	275			
Total ..	2,000	2,000	2,700	1,083
D (e) (ii) (5) Grant-in-aid contributions, etc. ..	7,000	600	3,100	....
TOTAL (e) (ii) ..	49,200	20,000	46,800	15,899
TOTAL (e) ..	49,200	28,000	69,500	32,776
(f) EXPENDITURE IN CONNECTION WITH RURAL DEVELOPMENT.				
D (f) (1) Pay of Establishment—Temporary establishment	3,700	....	....	....
D (f) (2) Allowance, Honoraria, etc.—	1,400	....	....	....
D (f) (3) Contingencies—				
Expenditure on pig killing	1,000		....	
Expenditure on shikar work	500		....	
Establishment of taluka demonstration centres and implements and seed depots at those centres	35,000		....	
Non-official honorary agricultural agents	40,000		....	
Seed multiplication and distribution	25,000		....	
Total ..	1,01,500	....	....	....
TOTAL (f) ..	1,06,600	....	....	....
(g) STAFF FOR DEBT COMPOSITION BOARDS.				
D (g) (1) Pay of Establishment—900 clerks (20)	1,98,000	....	....	....
D (g) (2) Contingencies	49,500	....	....	....
TOTAL (g) ..	2,47,500	....	....	....
TOTAL—D—Voted ..	6,19,100	1,08,000	1,37,600	88,434
DETAILED ACCOUNT No. 42-E. CO-OPERATION. E-Charges in England.				
Leave salaries and deputation pay—High Commissioner for India .. *Charged* ..	*4,000*	....	*10,800*	*4,686*
Voted ..	3,000	....	....	....
TOTAL ..	7,000	....	10,800	4,686

43-INDUSTRIES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-INDUSTRIES .. .. .. Voted ..	43A	11,70,100	8,78,500	9,73,200	6,82,111
B-FISHERIES .. .. .. Voted ..	43B	1,36,600	85,700	1,38,900	72,025
C-CHARGES IN ENGLAND .. .. .. Voted ..	43C	7,800	280	8,000	3,435
D-LOSS OR GAIN BY EXCHANGE .. .. Voted ..		....	....	....	—18
For rounding .. .. .. Voted ..		—500	—480	—100	
TOTAL .. Voted ..		13,14,000	9,64,000	11,20,000	7,57,553
DETAILED ACCOUNT No. 43A. INDUSTRIES. A-Industries.					
SUMMARY.					
A-1 Direction		53,500	58,600	45,000	54,028
A-2 Superintendence		40,800	40,100	42,500	45,363
A-3 Industrial Education		44,500	42,700	43,400	43,439
A-4 Industrial Development		3,77,300	2,27,800	2,65,300	66,650
A-5 Miscellaneous		1,06,300	35,000	75,200	....
A-6 Technical Education		2,48,600	2,32,200	2,28,300	2,81,111
A-7 Inspection of Weights and Measures		1,73,900	1,60,200	1,60,800	1,56,985
A-8 Vocational training of the middle class unemployed		1,25,200	81,900	1,12,700	34,535
TOTAL .. Voted ..		11,70,100	8,78,500	9,73,200	6,82,111
DETAILS.	Strength. 1938-39.	Strength. 1939-40.			
A-1 DIRECTION.					
A-1 (1) Pay of Officers—					
Director of Industries (1,800—40—2,000)	1	1	24,000		16,800	
Personal Assistant to the Director of Industries (170—10—250—15—400—20—500)	1	1	4,200		4,000	
Total ..			28,200	28,800	20,800	27,819
A-1 (2) Pay of Establishment—					
Clerks (50—220)	11	11	15,300		16,409	
Servants (22—26)	7	7	2,000		2,416	
Leave salary			....		875	
Total ..			17,300	18,900	19,700	19,033
A-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance (fixed)			1,200		800	
Do. (ordinary)			3,000		1,600	
Total ..			4,200	3,400	2,400	3,387
A-1 (4) Contingencies—					
Non-contract contingencies—					
Service postage and telegrams			2,500			
Books and publications			1,000			
Advertisement charges and other miscellaneous expenses ..			2,000		4,500	
Electric and halalkhore charges			500			
Telephone charges			200			
Total ..			6,200	7,500	4,500	6,189
A-1 (5) Establishment charges recoverable from other Governments, Departments, etc.—					
Deduct—Supervision charges of the Director of Industries recoverable from Sind Government			—2,400	....	—2,400	—2,400
TOTAL .. Direction—Voted ..			53,500	58,600	45,000	54,028

DETAILED ACCOUNT No. 43A. INDUSTRIES. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-2 SUPERINTENDENCE.						
A-2 (1) Pay of Officers—						
Industrial Engineer (800—50—1,000)	1	1	12,000		12,000	
Industrial Chemist (300—20—420—30—660—40—900)	1	1	6,500		6,800	
Tanning Expert (310)	1	1	3,700		3,600	
Total ..	..		22,200	23,400	22,400	22,215
A-2 (2) Pay of Establishment—						
Weaving Assistants (120—200)	2	2	3,520		3,805	
Clerks	..	1	700		....	
Servants (14—22)	2	3	730		396	
Temporary establishment			1,750		2,520	
Leave salary			....		179	
Total ..	..		6,700	6,100	6,900	8,008
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—fixed			1,400		1,600	
Do. ordinary			5,400		5,800	
Total ..	..		6,800	5,900	7,400	5,819
A-2 (4) Contingencies—						
Non-contract contingencies—						
Cooly and cartage hire and purchase of consumable stores ..			700		1,940	
Miscellaneous expenses			400			
Experimental works			3,500		3,380	
Agricultural exhibitions			500		480	
Total ..	..		5,100	4,700	5,800	9,321
TOTAL Superintendence—Voted ..	..		40,800	40,100	42,300	45,363

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-3 INDUSTRIAL EDUCATION.			Rs.	Rs.	Rs.	Rs.
A-3 (1) Pay of Establishment—						
Weaving staff (40—60)	6	6	4,320		4,296	
Temporary establishment			20,500		20,000	
Leave salary			80		104	
Total ..			24,900	24,300	24,400	24,946
A-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,500		1,500	
Honoraria and fees			400		400	
Total ..			1,900	2,400	1,900	2,211
A-3 (3) Contingencies—						
Non-contract contingencies						
Rent (Hand Weaving Institute, Poona)			2,520		2,500	
Supplies and services			480		480	
Working charges of weaving schools and demonstrations			7,500		7,220	
Total ..			10,500	10,200	10,200	9,926
A-3 (4) Scholarships—						
Scholarships in weaving schools			3,200		2,900	
Scholarships in electrical engineering			975		700	
Scholarships in chemistry			3,025		3,300	
Total ..			7,200	5,800	6,900	6,356
TOTAL, Industrial Education—Voted ..			44,500	42,700	43,400	43,439

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts 1937–38.
A-4 INDUSTRIAL DEVELOPMENT			Rs.	Rs.	Rs.	Rs.
(I) Bombay Government Schemes.						
1. INDUSTRIAL ENGINEER'S WORKSHOP.						
(a) Workshop.						
A-4 (I) 1a (1) Pay of Establishment—						
Workshop Superintendents, mechanics and draftsman (60—200) ..	4	4	4,440		4,400	
Peons (22)	2	1	260		500	
Total ..			4,700	1,700	4,900	....
A-4 (I) 1a (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			200		300	
Total ..			200	100	300	....
A-4 (I) 1a (3) Contingencies—						
Non-contract contingencies (books and publications)			600		600	
Other supplies and services—						
Power and light charges			460			
Oil and stores			240	....	1,900	
Timber, ferrous and non-ferrous			1,200			
Tools			....		15,900	
Works			....		5,700	
Total ..			2,500	27,700	24,100	4,607
Total, Workshop—Voted ..			7,400	29,500	29,300	4,607
(b) Glass Bangle Manufacture.						
A-4 (I) (1b) (1) Pay of Establishment—						
Temporary establishment			3,300	2,100	4,000	392
A-4 (I) (1b) (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			....	200	....	....
A-4 (I) (1b) (3) Contingencies—						
Other supplies and services—						
Firewood			1,600			
Silica, soda, lime and chemicals			1,440			
Glass cullets			180	....	3,800	
Apparatus			200			
Purchase of refractories, pots, clay and other furnace materials ..			380			
Experimental work			....		900	
Pay of inferior servants			700		....	
Total ..			4,500	4,700	4,700	
A-4 (I) (b) (4) Grant-in-aid, contributions, etc.—						
Grant-in-aid to cottage glass works			1,300	....	....	....
Total, Glass Bangle Manufacture—Voted ..			9,100	7,000	8,700	392
Carried over ..			16,500	36,500	38,000	4,999

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	16,500	36,500	38,000	4,999
A-4 INDUSTRIAL DEVELOPMENT				
(I) Bombay Government Schemes—contd.				
1 INDUSTRIAL ENGINEER'S WORKSHOP—contd.				
(c) Village Oil Industry				
(i) *Mechanical Investigation.*				
A—4 (I) 1ci (1) Pay of Establishment—				
Temporary establishment	2,700	500	2,500	....
A-4 (I) 1ci (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	200	100	300	....
A-4 (I) 1ci (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses	100		500	
Other supplies and services—				
Cost of decorticators	2,100			
Cost of ghanis	1,200		3,600	
Cost of oil-seeds	3,000			
Renewals	100		100	
Experimental works	....		800	
Purchase and feeding of 2 bullocks	800		2,300	
Total ..	7,300	2,500	7,300	....
Total ci Voted ..	10,200	3,100	10,100	....
(ii) *Chemical Investigation.*				
A-4 (I) 1cii (1) Pay of Establishment—				
Temporary establishment	1,200	....	1,200	....
A-4 (I) 1cii (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	400	....	500	....
A-4 (I) 1cii (3) Contingencies—				
Ordinary expenses and miscellaneous	600		600	
Apparatus and chemicals	2,800		2,800	
Total ..	3,400	....	3,400	....
Total cii Voted ..	5,000	....	5,100	....
Total—Village Oil Industry—Voted ..	15,200	3,100	15,200	....
Carried over ..	31,700	39,600	53,200	4,999

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			31,700	39,600	53,200	4,999
A-4 INDUSTRIAL DEVELOPMENT.						
(I) **Bombay Government Schemes**—contd.						
1. INDUSTRIAL ENGINEER'S WORKSHOP—contd.						
(d) Sann Hemp Experimental Work.						
A-4 (I) 1d (1) Pay of Establishment—						
Fibre Expert (300)	1	1	3,600		3,600	....
Head-master and Assistant master (30-60)	..	2	800			
Temporary establishment			900		800	....
Total ..			5,300	2,600	4,400	
A-4 (I) 1d (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			800	500	1,000	....
A-4 (I) 1d (3) Contingencies—						
Experimental work—						
Cost of raw materials, accessories for equipment, etc.			4,500		4,000	
Office expenses and miscellaneous			700		500	
Total ..			5,200	4,100	4,500	....
A-4 (1) 1d (4) Scholarships—						
Scholarships and prizes			1,100	....	....	....
A-4 (1) 1d (5) Grants-in-aid, contribution—						
Grant to the American Mission School at Ahmednagar			1,500	....	....	....
Total, Sann Hemp Experimental Work—Voted ..			13,900	7,200	9,900	....
(e) Imitation Gold Thread Manufacture.						
A-4 (I) 1e (1) Pay of Establishment—						
Temporary establishment			2,500	500	2,500	....
A-4 (I) 1e (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			100	100	200	....
A-4 (I) 1e (3) Contingencies—						
Plants and machinery			....		3,400	
Other supplies and services—						
Chemicals and gilding materials..			1,500			
Power and oil			480		2,400	
Wire			240			
Repairs and additions			180			
Total ..			2,400	5,800	5,800	....
Total, Imitation Gold Thread Manufacture—Voted ..			5,000	6,400	8,500	....
Total, Industrial Engineer's Workshop ..			50,600	53,200	71,600	4,999
Carried over ..			50,600	53,200	71,600	4,999

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			50,600	53,200	71,600	4,999
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—contd.						
2. INDUSTRIAL CHEMIST'S LABORATORY.						
A-4 (I) 2 (1) Pay of Establishment—						
Research Assistants 1 (150—250) 2 (100—150) 2 (75—100) ..	5	5	6,140		6,000	
Clerk (50—140)	1	1	900		900	
Boiler attendant and mechanic (62—80)	1	1	740		740	
Fieldman, Fireman, Hamal and Laboratory Boys (20—30) ..	4	4	960		940	
Servant (22)	1	1	260		220	
Total ..			9,000	4,400	8,800	....
A-4 (I) 2 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			1,000		1,200	
Total ..			1,000	600	1,200	....
A-4 (I) 2 (3) Contingencies—						
Plant and machinery			24,000		24,000	
Renewals, replacements and stores			5,000		5,000	
Non-contract contingencies (Books and journals)			500		1,000	
Other supplies and services—						
Miscellaneous, labour and freight charges			2,500		2,000	
Total ..			32,000	16,000	32,000	....
A-4 (I) 2 (4) Works			....	....	5,000	....
Total, Industrial Chemist's Laboratory—Voted ..			42,000	21,000	47,000	....
Carried over ..			92,600	74,200	1,18,600	4,999

DETAILED ACCOUNT No. 43 A. INDUSTRIES. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			92,600	74,200	1,18,600	4,999
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—*contd.*						
3. VILLAGE TANNING DEMONSTRATION PARTIES.						
A-4 (I) 3 (1) Pay of establishment—						
Temporary establishment			5,800		5,800	
Total ..			5,800	5,700	5,800	3,204
A-4 (I) 3 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			800		800	
Total ...			800	800	800	964
A-4 (I) 3 (3) Contingencies—						
Non-contract Contingencies—						
Raw materials			600		1,000	
Miscellaneous expenses including freight			1,400		....	
Rents, rates and taxes			700		100	
Total ..			2,700	4,800	1,100	3,651
A-4 (I) 3 (4) Grants-in-aid—Contributions						
Grant-in-aid to tanners			1,000	600	600	....
A-4 (I) 3 (5) Scholarships in Tanning Schools			....	1,100	5,000	....
Total, Village Tanning Demonstration Parties—Voted ..			10,300	13,000	13,300	7,819
Carried over ..			1,02,900	87,200	1,31,900	12,818

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,02,900	87,200	1,31,900	12,818
A–4 INDUSTRIAL DEVELOPMENT.				
(I) Bombay Government Schemes—*contd.*				
4. DEVELOPMENT OF CANE AND BAMBOO WORK.				
A–4 (I) 4 (1) Pay of Establishment—				
Temporary establishment	1,400	900	1,400	193
A–4 (I) 4 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	100	100	100	90
A–4 (I) 4 (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses including freight, rent, etc.	300	400	300	200
A–4 (I) 4 (4) Scholarships—				
Scholarships and prizes	300	100	300	....
Total, Development of Cane and Bamboo Work—Voted ..	2,100	1,500	2,100	483
5. DYEING DEMONSTRATION PARTIES.				
A–4 (I) 5 (1) Pay of Establishment—				
Temporary establishment	2,700	2,400	2,500	86
A–4 (I) 5 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	200	200	200	100
A–4 (I) 5 (3) Contingencies—				
Working charges	1,400	1,400	1,400	2,816
Total—Dyeing Demonstration Parties—Voted ..	4,300	4,000	4,100	3,002
6. WOOL-WEAVING SCHOOL.				
A–4 (I) 6 (1) Pay of Establishment—				
Temporary establishment	1,100	1,100	1,100	....
A–4 (I) 6 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	100	100	100	....
A–4 (I) 6 (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses including rent	500	....	500	....
Pay of part-time carder and spinner	200			
Total ..	700	500	500	1,484
A–4 (I) 6 (4) Scholarships—				
Scholarships and prizes	200	200	200	....
Total, Wool-Weaving School—Voted ..	2,100	1,900	1,900	1,484
Carried over ..	1,11,400	94,600	1,40,000	17,787

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,11,400	94,600	1,40,000	17,787
A-4 INDUSTRIAL DEVELOPMENT.				
(I) Bombay Government Schemes—*contd.*				
7. LACQUER WORK DEMONSTRATION PARTY.				
A-4 (I) 7 (1) Pay of Establishment—				
Temporary establishment	1,300	1,100	2,600	....
A-4 (I) 7 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	200	200	200	....
A-4 (I) 7 (3) Contingencies—				
Rents	300		300	
Other supplies and services	900		400	
Total ..	1,200	100	700	....
A-4 (I) 7 (4) Scholarships—				
Fees, scholarships and prizes	500	500	1,000	....
Total, Lacquer Work Demonstration Party—*Voted* ..	3,200	1,900	4,500	....
8. SCHEME FOR HAND-SPINNING AND WEAVING OF KHADI.				
A-4 (1) 8—Grant-in-aid to the All-India Spinners Association—Voted ..	70,300	32,000	32,000	15,451
A-4 (1) 9—Grants-in-aid to the All-India Village Industries Association—Voted ..	53,900	25,000	20,000	4,723
Carried over ..	2,38,800	1,53,500	1,96,500	37,961

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			2,38,800	1,53,500	1,96,500	37,961
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—*concld.*						
10. COIR MANUFACTURE SCHOOL.						
A-4 (I) 10 (1) Pay of Establishment—						
Supervisor (150)	1	1	1,800		1,800	
Temporary establishment			1,400		1,500	
Total ..			3,200	1,900	3,300	....
A-4 (I) 10 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			500	1,000	700	....
A-4 (I) 10 (3) Contingencies—						
Non-contract contingencies—						
Rent			360		2,300	
Miscellaneous expenses, freight, cooly charges, etc.			240			
Total ..			600	2,300	2,300	....
A-4 (I) 10 (4) Scholarships—						
Prizes, scholarships and fees			500	100	600	200
Total, Coir Manufacture School—Voted ..			4,800	5,300	6,900	200
11. SCHEME FOR DEVELOPMENT OF ART-CRAFTS.						
A-4 (I) 11 (1) Pay of Establishment—						
Artist Designer—(200)		1	2,400		2,600	
Temporary establishment			300			
Total ..			2,700	2,700	2,600	....
A-4 (I) 11 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			1,000	1,000	1,000	....
A-4 (I) 11 (3) Contingencies						
Cost of preparing samples and other miscellaneous expenses, including freight, cooly charges, etc.			1,000	600	600	235
A-4 (I) 11 (4) Scholarships—						
Scholarships and fees			7,700	2,900	6,000	....
Total, Arts-Crafts—Voted ..			12,400	7,200	10,200	235
A-4 (I) 12—Grants to needy skilled artisans to start industries of their own			40,000	....	....	....
Total, (I) Bombay Government Schemes ..			2,96,000	1,66,000	2,13,600	38,396

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
A-4.—INDUSTRIAL DEVELOPMENT—*contd.*			Rs.	Rs.	Rs.	Rs.
(II) Schemes financed by the Government of India.						
1 DEVELOPMENT OF THE HAND-LOOM INDUSTRY.						
a—Bombay City.						
A-4 (II) 1a (1) Pay of Officers—						
Marketing Officer (300—450)	1	1	3,700		3,700	
Textile Designer (200)	1	1	2,400		2,400	
Total ..			6,100	5,200	6,100	5,100
A-4 (II) 1a (2) Pay of Establishment—						
Temporary establishment			1,200		1,100	
Total ..			1,200	1,100	1,100	1,056
A-4 (II) 1a (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			3,400		3,300	
Total ..			3,400	3,300	3,300	2,355
A-4 (II) 1a (4) Contingencies—						
Non-contract contingencies—						
Miscellaneous charges including rent of telephone			200		200	
Total ..			200	300	200	285
TOTAL .. a—Bombay City ..			10,900	9,900	10,700	8,796
b—Districts.						
A-4 (II) 1b (1) Grants-in-aid, contributions and donations—						
Grants in-aid to district industrial associations			52,500	28,500	27,200	18,955
Total, Development of the hand-loom industry .. Voted ..			63,400	38,400	37,900	27,751
Carried forward ..			63,400	38,400	37,900	27,751

DETAILED ACCOUNT No. 43-A INDUSTRIES. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			63,400	38,400	37,900	27,751
A-4 INDUSTRIAL DEVELOPMENT—*concld.*						
(II) Schemes financed by the Government of India—concld.						
2 DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES.						
A-4 (II) 2 (1) Pay of Establishment—						
Wool Expert (250)	1	1	3,000		3,600	
Temporary Establishment			900		800	
Total ..			3,900	3,400	4,400	....
A-4 (II) 2 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,700		1,600	
Total ..			1,700	1,600	1,600	....
A-4 (II) 2 (3) Contingencies—						
Non-contract contingencies			100		100	
Total ..			100	100	100	503
A-4 (II) 2 (4) Grants-in-aid, contributions and donations—						
Grants-in-aid to district industrial associations			12,200	18,300	7,700	
Total, Development of cottage and small scale woollen industries—Voted			17,900	23,400	13,800	503
Total, (II) Schemes financed by the Government of India ..			81,300	61,800	51,700	28,254
TOTAL, Industrial Development—Voted ..			3,77,300	2,27,800	2,65,300	66,650

DETAILED ACCOUNT No. 43-A. INDUSTRIES—*contd* A-Industries—*contd.*	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-5. MISCELLANEOUS.						
1—Preliminary investigations into the possibility of manufacturing pencils and paper pulp.						
(*a*) LEAD PENCIL MANUFACTURE.						
A-5-1a (1) Contingencies—						
Experiments in lead pencil manufacture			....	....	10,000	
Total (a)—Voted ..			....	....	10,000	....
(*b*) DEVELOPMENT OF PAPER PULP INDUSTRY.						
A-5-1b (1) Pay of Officers—						
Paper and Pulp Chemist (250)	1		....	....	3,000	....
A-5-1b (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			....	....	600	....
A-5-1b (3) Contingencies—						
Experiments			....	....	3,000	
Non-Contract Contingencies			....	....	3,400	
Total ..			....	....	6,400	....
Total (b)—Voted ..			....	....	10,000	....
Total, Lead Pencil and Paper Pulp Industry—Voted ..			....	....	20,000	....
Carried over ..			....	....	20,000	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1933-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			....	....	20,000	....
A-5 MISCELLANEOUS—*contd.*						
2—Survey of Sericulture and Ericulture Industries.						
A-5-2 (1) Pay of Officers—						
Sericulturist (375)	1	1	3,800	....	4,100	....
A-5-2 (2) Pay of Establishment—						
Temporary establishment			800	....	900	....
A-5-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			3,300	....	3,700	....
A-5-2 (4) Contingencies—						
Non-Contract Contingencies—						
Miscellaneous office expenses			400	....	500	....
Total, Sericulture and Ericulture—Voted ..			8,300	....	9,200	....
Carried over ..			8,300	....	29,200	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts. 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			8,300	....	29,200	
A-5 MISCELLANEOUS.—contd.						
A-5-3—EXPERIMENTS IN ARTIFICIAL SILK.						
A-5-3 (1) Pay of Officers—						
(1) Technical expert (1,500)		1	16,500			
(2) Assistant technical expert (500)		1	5,500			
Total ..			22,000	....	....	....
A-5-3 (2) Pay of Establishment—						
Fitter jobber (120)	..	1	1,320			
Skilled men (30)	..	5	1,650			
Clerk (50)	..	1	550			
Servants (22)	..	2	480			
Total ..			4,000	....	....	....
A-5-3 (3) Allowances, Honoraria—						
Cost of passages			1,500			
Consultation fees			10,000			
Total ..			11,500	....	....	....
A-5-3 (4) Contingencies—						
Rent			2,200			
Non-contract contingencies—						
Raw materials and coal			5,100			
Plant and machinery			35,000			
Office equipment and furniture			500			
Total ..			42,800	....	....	....
Total, Experiments in artificial silk ..			80,300	....	....	....
A-5-4—WOOL WEAVING AND SPINNING TRAINING CLASS AT THE SHEEP BREEDING FARM, POONA.						
A-5-4 (1) Pay of Establishment—						
Weaving and Spinning Assistant (40—60)	..	1	440			
Temporary establishment			260			
Total ..			700	....	....	....
A-5-4 (2) Contingencies—						
Non-contract contingencies—						
Equipment—Spinning wheels, materials and furniture			600			
Office and miscellaneous expenses			500			
Total ..			1,100	....	....	....
Total, Wool Weaving and Spinning Training Class, Poona ..			1,800	....	....	....
Carried over ..			90,400	....	29,200	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			90,400		29,200	
A-5 Miscellaneous—contd.						
5—Pottery Experiments.						
A-5-5 (1) Pay of Establishment—						
Geologist (300)	1		....		900	
Temporary establishment			1,500		2,100	
Total ..			1,500	1,500	3,000	....
A-5-5 (2) Allowances, Honoraria, etc.—						
Fees to Pottery Expert			900		2,000	
Travelling allowance (ordinary)			....		500	
Total ..			900	1,500	2,500	....
A-5-5 (3) Contingencies—						
Plant and Machinery			....		2,000	
Experimental work			500		500	
Non-Contract contingencies—						
Cost of fuel, wages of firemen, etc.			1,500		2,000	
Total ..			2,000	1,500	4,500	....
A-5-5 (4) Grants-in-aid, Contributions etc.—						
Grant to a Bombay pottery factory			500	500	1,000	....
Total, Pottery Experiments—Voted ..			4,900	5,000	11,000	....
A-5-6—Industrial Survey through a Committee—						
Lump provision .. .. .. Voted ..			8,000	20,000	25,000	....
A-5-7—Subsidy for handspinning in famine districts			....	10,000	10,000	....
A-5-8—All India National Planning Committee.—						
Grant-in-aid			3,000	....	....	....
TOTAL, Miscellaneous—Voted ..			1,06,300	35,000	75,200	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-6 TECHNICAL EDUCATION.*						
A-6 (1) Pay of Officers—						
Principal (400—25—650)	1	1	7,500		7,200	
Total ..			7,500	7,200	7,200	6,911
A-6 (2) Pay of Establishment—						
Teaching staff (20—300)	20	20	17,321		17,341	
Clerks (25—80)	2	2	1,380		1,320	
Servants (18—19)	2	2	444		444	
Leave salary					95	
Probable savings			—145		....	
Total ..			19,000	*18,800	19,200	18,868
A-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			100	100	....	....
A-6 (4) Contingencies—						
Contract contingencies			5,135		5,188	
Non-contract contingencies—						
Service stamps and rent, rates and taxes			271		276	
Pay of inferior servants			2,309		2,256	
City and Guilds' examination charges			150		180	
Other supplies and services—						
Machinery			8,480			
Meters and apparatus			8,155			
Furniture			2,000			
Water connections			250		....	
Laboratory wiring			750			
Freight and erection charges			2,000			
Total ..			29,500	6,500	7,900	33,610
A-6 (5) Grants-in-aid, Contributions, Donations—						
Grants to non-Government technical schools			1,48,000		1,48,100	
Grants to local bodies			20,000		21,200	
Expenditure in connection with the Committee of direction for industrial and technical schools			15,000		16,000	
Probable savings			—5,000		—4,300	
Total ..			1,78,000	1,86,000	1,81,000	2,08,733
A-6 (6) Scholarships—						
Scholarships			14,500		14,500	
Total ..			14,500	13,600	14,500	13,566
A-6 (7) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Charges recoverable from the Government of Sind for assistance rendered by the Department of Industries ..			....	....	—1,500	—577
TOTAL, Technical Education—Voted ..			2,48,600	2,32,200	2,28,300	2,81,111

*Provisions for the Ranchhodlal Chhotalal Technical Institute, Ahmedabad, are included here.

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—concld.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
A-7 INSPECTION OF WEIGHTS AND MEASURES.			Rs.	Rs.	Rs.	Rs.
(a) Bombay City.						
A-7 (a) (1) Pay of Officers—						
Warden (300—20—500—25—750)	1	1	3,700		4,320	
Assistant wardens (150—10—250—15—400)	2	2	4,400		2,880	
Leave salary			....		2,000	
Total ..			8,100	9,200	9,200	7,095
A-7 (a) (2) Pay of Establishment—						
Inspectors (100—250)	6	6	8,000		7,913	
Clerks (50—180)	8	8	8,562		8,320	
Manual assistants (35—50)	7	7	3,226		3,147	
Servants (22)	8	8	2,212		1,820	
Total ..			22,000	21,000	21,200	19,782
A-7 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			2,000		2,040	
Travelling allowance (ordinary)			1,900		1,900	
House-rent and other allowances			900		460	
Total ..			4,800	4,600	4,400	3,697
A-7 (a) (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			3,000			
Cost of electric energy and halalkhore charges			500		3,500	
Books and publications			100			
Pay of inferior servants			250		216	
Other supplies and services—						
Cost of 16 sets secondary standards			10,700			
Cost of working standards			4,050			
Cost of date punches and dies			2,500		15,884	
Renewals, repairs and railway freight and cooly charges ..			1,200			
Other miscellaneous charges			100			
Customs duty			1,200			
Total ..			23,600	19,300	19,600	16,468
Total, (*a*) Bombay City ..			58,500	54,100	54,400	47,942
(b) Districts.						
A-7 (b) (1) Pay of Establishment—						
Inspectors (100—5/2—150)	41	41	52,530		51,533	
Manual assistants (25—1—40)	41	41	13,800		13,365	
Servants (14)	41	41	6,870		6,888	
Leave salary			....		1,000	
Probable savings			....		—4,786	
Total ..			73,200	68,600	68,000	66,791
A-7 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			11,300		11,300	
Travelling allowance (ordinary)			15,500		11,600	
House-rent and other allowances			400		400	
Total ..			27,200	23,800	23,300	27,274
A-7 (b) (3) Contingencies—						
Non-contract contingencies—						
Railway freight, cooly charges, etc.			6,200		6,300	
Rents, rates and taxes			8,800		8,800	
Total ..			15,000	13,700	15,100	14,978
Total, (*b*) Districts ..			1,15,400	1,06,100	1,06,400	1,09,043
TOTAL, Inspection of weights and measures—Voted ..			1,73,900	1,60,200	1,60,800	1,56,985

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-8 VOCATIONAL TRAINING OF THE MIDDLE CLASS UNEMPLOYED.			Rs.	Rs.	Rs.	Rs.
A-8 (1) Pay of officers—						
Deputy Director of Industries (900)	1	1	10,800		15,000	
Part-time Principals (100) (75)	2	2	2,100		2,100	
Total ..			12,900	14,300	17,100	14,708
A-8 (2) Pay of establishment—						
Part-time Lecturers (50)	..	3	1,800		....	
Clerks (25—180)	9	7	5,962		7,140	
Teaching staff	21	52	24,928		12,726	
Part-time Laboratory Assistants	..	15	2,490		....	
Servants	15	14	2,318		2,699	
Leather working school—						
Superintendent (200—10—250)	2	1	2,440		4,800	
Assistant Superintendent (100—5—175)	1	1	1,220		1,200	
Teaching staff	6	6	3,476		4,320	
Clerk	..	1	600		....	
Servants (22)	1	2	528		215	
Tanning School—						
Assistant Superintendent (100—5—175)	..	1	1,220		....	
Teaching staff	..	8	4,080		....	
Clerk	..	1	600		....	
Servants (20—22)	..	2	504		....	
Tailoring school—						
Teaching staff	6	..	....		4,800	
Probable Savings			—966		....	
Total ..			51,200	21,700	37,900	10,311
A-8 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,000		1,200	
Travelling allowance (ordinary)			1,000		1,400	
Fees for examinations			3,200		3,200	
House rent and other allowances			1,400		....	
Total ..			6,600	4,700	5,800	2,085
A-8 (4) Contingencies—						
Rents Rates and Taxes			5,000		5,800	
Non-contract contingencies—						
Laboratory equipment			3,500			
Electric charges			1,050			
Petty supplies			3,800			
Books and publications			1,300			
Furniture			1,000		12,300	
Service postage and telegrams			600			
Telephone charges			200			
Other Office and miscellaneous expenses			4,450			
Other supplies and services—						
Tools and machinery			21,000			
Raw materials and chemicals			3,000		30,200	
Consumable stores			5,300			
Total ..			50,200	41,100	48,300	7,431
A-8 (5) Scholarships			4,300	100	3,600	....
TOTAL, Vocational training of the middle class unemployed—Voted ..			1,25,200	81,900	1,12,700	34,535

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
B-1 Fisheries			11,500	11,700	12,100	11,329
B-2 Fish Curing Yards			73,200	74,000	74,900	60,696
B-3 Scheme for improvement in fishing methods			51,900	....	51,900	....
Total .. Voted ..			1,36,600	85,700	1,38,900	72,025
DETAILS.						
B-1 FISHERIES.						
B-1 (1) Pay of Officers—						
Fisheries Officer (300—15—450)	1	1	4,600		4,400	
Total .. Voted ..			4,600	4,400	4,400	4,200
B-1 (2) Pay of Establishment—						
Piscicultural Assistant (75—5—90)	..	1	1,080			
Servants (24)	1	1	280		252	
Temporary establishment			1,140		1,948	
Total .. Voted ..			2,500	1,900	2,200	1,842
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			800		636	
Travelling allowance (ordinary)			400		364	
Total .. Voted ..			1,200	1,500	1,000	1,478
B-1 (4) Contingencies—						
Pay of boat establishment			....		1,666	
Non-contract contingencies—						
Cost of fish			900			
Cost of apparatus, equipment, etc.			600		2,534	
Books and publications			200			
Miscellaneous office expenses			300			
Total .. Voted ..			2,000	3,100	4,200	3,452
B-1 (5) Scholarships			1,200	900	1,200	951
B-1 (6) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Charges recoverable from Messrs. Patil and Bhika and the Bandra Municipality			....	—100	—900	—594
TOTAL .. Voted ..			11,500	11,700	12,100	11,329

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-2 FISH CURING YARDS.						
B-2 (1) Pay of Establishment—						
Inspector (130—5/2—170)	1	1	1,600		1,600	
Clerks (50—5/2—90—E. B.—5—140)	3	2	1,404		1,660	
Clerks (twelve monthly 25—80)	10	11	6,860		6,092	
Clerks (nine monthly 25—1—30)	16	16	4,100		4,032	
Petty yard officers (19—1—22)	5	5	1,296		1,296	
Peons (15—22)	60	60	13,740		13,488	
Master Curers (40—2—50)	2	2	950		900	
Fishermen (15—20)	2	2	350		300	
Leave salary			....		1,000	
Probable savings			....		—2,168	
Total ..Voted ..			30,300	29,200	28,200	27,523
B-2 (2) Allowances, Honoraria, etc.—						
House rent and other allowances			600		600	
Travelling allowance (ordinary)			800		800	
Total ..Voted ..			1,400	1,400	1,400	1,325
B-2 (3) Contingencies—						
Purchase of salt			25,800		29,200	
Transport charges of salt			3,500		4,000	
Petty construction and repairs			8,000		8,000	
Other non-contract contingencies—						
Peons' uniforms			600			
Service postage			400			
Furniture and weight-scales			750		3,100	
Cost of fish			1,000			
Miscellaneous expenses			650			
Total ..Voted ..			40,700	42,400	44,300	31,299
B-2 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Charges payable to Salt Department on account of pay and allowances of servants sent as escort with salt for Fish curing yards			800	1,000	1,000	549
TOTAL ..Voted ..			73,200	74,000	74,900	60,696

DETAILED ACCOUNT No. 43-B. INDUSTRIES—contd. B-Fisheries—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
	Rs.	Rs.	Rs.	Rs.
B-3 SCHEME FOR IMPROVEMENT IN FISHING METHODS.				
B 3 (1) Allowances, Honoraria, etc.—				
Allowances to the Fisheries Officer	5,000	....	5,000	....
B-3 (2) Contingencies—				
Cost of launch	40,000		40,000	
Apparatus and nets	6,500		6,500	
Non-contract contingencies—				
Advertisement charges	400		400	
Total ..	46,900	....	46,900	....
TOTAL—Voted ..	51,900	....	51,900	....

DETAILED ACCOUNT No. 43. INDUSTRIES. C-Charges in England.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C-I Leave Salaries and deputation pay—High Commissioner for India Voted ..	7,800	....	8,000	....
C-II Stores for India—High Commissioner for India .. .. Voted ..	....	....	....	25
C-III Other charges—High Commissioner for India .. .. Voted ..	....	....	....	3,410
C-IV Government Scholars—Allowances, fees, etc.	....	280	....	....
TOTAL .. Voted ..	7,800	280	8,000	3,435

47-MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Labour and Emigration—						
A-INSPECTOR OF FACTORIES	*Charged* ..	47-A	*17,600*	*7,000*	*7,700*	*11,401*
	Voted ..		1,35,400	1,21,000	1,30,000	1,22,556
B-LABOUR	*Charged* ..	47-B	*28,400*	*68,000*	*48,000*	*49,414*
	Voted ..		1,55,200	1,87,000	1,87,700	97,988
Inspection and Tests—						
C-INSPECTOR OF STEAM BOILERS	*Charged* ..	47-C	*600*	*1,000*	*600*	*1,200*
	Voted ..		1,20,200	1,21,000	1,20,300	1,13,838
Statistics—						
D-PROVINCIAL STATISTICS	Voted ..	47-D	10,200	11,000	10,300	10,215
Miscellaneous—						
E-PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS	Voted ..		3,000	3,000	3,000	3,000
F-EXAMINATIONS	*Charged* ..	47-F	*4,000*	*3,000*	*3,700*	*3,926*
	Voted ..		11,700	13,000	11,100	11,192
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932	Voted ..	47-G	2,900	3,000	3,100	2,837
H-MISCELLANEOUS	*Charged* ..	47-H	*800*	*1,000*	*12,900*	*19,416*
	Voted ..		5,35,800	3,18,000	2,62,900	2,96,675
I-CHARGES IN ENGLAND	*Charged* ..	47-I	*39,000*	*20,000*	*24,800*	*18,126*
	Voted ..		9,280	5,880	5,000	5,969
J-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*105*	....	*—94*
	Voted ..		....	31	....	—31
For rounding ..	*Charged* ..		*—400*	*—105*	*+300*	....
	Voted ..		+320	+89	+200	....
TOTAL ..			10,74,000	8,83,000	8,31,600	7,67,648
	Charged ..		*90,000*	*1,00,000*	*98,000*	*1,03,389*
	Voted ..		9,84,000	7,83,000	7,33,600	6,64,259

DETAILED ACCOUNT No. 47-A.
MISCELLANEOUS DEPARTMENTS.
Labour and Emigration.
A-Inspector of Factories.

		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
A (1) Pay of Officers—							
Chief Inspector (Rs. 950—50—1,250)	*Charged* ..	*1*	*1*	*15,000*		*15,000*	
Senior and junior inspectors and lady inspector (170—1,100)	Voted ..	10	12	79,094		73,700	
Certifying surgeons (350) (200—40—450)	Voted ..	2	2	10,800		10,800	
Probable savings	*Charged* ..			....		*—8,600*	
	Voted ..			—7,794		—4,400	
Total	*Charged* ..			*15,000*	*6,000*	*6,400*	*8,583*
	Voted ..			82,100	71,000	80,100	77,903
A (2) Pay of Establishment—							
Superintendent and clerks (25—250)	..	18	18	18,754		17,507	
Servants (17—27)	..	14	14	3,748		3,572	
Temporary establishment	..	..	..	2,100		1,600	
Leave salary	..	..	..	598		421	
Total ..	Voted ..			25,200	23,000	23,100	19,177
A (3) Allowances, Honoraria, etc.—							
Travelling allowance	fixed .. *Charged* ..			*1,200*		*1,200*	
	ordinary .. *Charged* ..			*500*		*400*	
Travelling allowance	fixed .. Voted ..			10,980		10,400	
	ordinary .. Voted ..			6,000		5,900	
House-rent and other allowances	*Charged* ..			*900*		*900*	
	Voted ..			4,264		5,400	
Fees	Voted ..			100		100	
Probable savings	*Charged* ..			....		*—1,200*	
	Voted ..			—744		—700	
Total	*Charged* ..			*2,600*	*1,000*	*1,300*	*2,818*
	Voted ..			20,600	19,000	21,100	20,079
A (4) Contingencies—							
Non-contract contingencies—							
Rents, rates and taxes ..				3,240			
Telephone charges ..				150		5,580	
Service postage and telegrams ..				2,000			
Office expenses and miscellaneous ..				1,906			
Pay of inferior servants ..				204		120	
Total ..	Voted ..			7,500	8,000	5,700	5,397
	TOTAL ..			1,53,000	1,28,000	1,37,700	1,33,957
	Charged ..			*17,600*	*7,000*	*7,700*	*11,401*
	Voted ..			1,35,400	1,21,000	1,30,000	1,22,556

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
B-1 LABOUR.							
B-1 (1) Pay of Officers—							
Commissioner of Labour (2,150) ..	*Charged* ..	1	..	....		*25,800*	
	Voted ..	..	1	20,400		....	
Assistant commissioners of labour, Bombay and Labour Officer, Ahmedabad (275—900) ..	Voted ..	4	4	29,344		27,084	
Leave salary	Voted ..			4,556		5,116	
Total ..	*Charged* ..			....	*27,000*	*25,800*	*25,800*
	Voted ..			54,300	34,000	33,100	30,503
B-1 (2) Pay of Establishment—							
Investigators and clerks (50—350)		23	23	39,936		40,720	
Servants (17—28)		7	9	2,538		2,612	
Probable savings				—3,174		—4,132	
Total ..	Voted ..			39,300	39,000	39,200	39,960
B-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged* ..		..	....		*1,920*	
	Voted ..		..	5,100		5,100	
Travelling allowance (ordinary)	*Charged* ..		..	....		*180*	
	Voted ..		..	1,676		1,700	
House-rent and other allowances ..	Voted ..		..	24		200	
Total ..	*Charged* ..		..	....	*2,000*	*2,100*	*2,437*
	Voted ..		..	6,800	6,000	7,000	7,624
B-1 (4) Contingencies—							
Non-contract contingencies—							
Rents, rates and taxes				780			
Service postage and telegrams				2,000		3,330	
Office expenses and miscellaneous				320			
Purchase and repairs to furniture				100			
Books and periodicals				400		470	
Total ..	Voted ..		..	3,600	4,000	3,800	8,477
TOTAL ..B-1—Carried over ..	*Charged* ..		..	....	*29,000*	*27,900*	*28,237*
	Voted ..		..	1,04,000	83,000	83,100	86,564

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought over .. *Charged* ..			....	*29,000*	*27,900*	*28,237*
Brought over .. Voted ..			1,04,000	83,000	83,100	86,564
B-2 LABOUR OFFICER FOR SETTLEMENT OF TRADE DISPUTES.						
B-2 (1) Pay of Officers—*Labour Officer (1,000—100—1,350 plus special pay 200 and personal pay 60)* .. *Charged* ..	*1*	*1*	*16,300*	*16,000*	*15,300*	*15,960*
B-2 (2) Pay of Establishment—						
Assistant to the Labour Officer (100—5—150)	1	1	1,424		1,820	
Clerk (50—5/2—90)	..	1	600		....	
Servants (22, 26)	2	2	576		480	
Total .. Voted ..			2,600	2,000	2,300	1,755
B-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged*			*2,300*		*2,752*	
House-rent and other allowances .. .. Voted			....		100	
Travelling allowance—fixed .. .. *Charged*			*1,800*		*2,048*	
Travelling allowance—fixed .. .. Voted ..			500		....	
Total .. *Charged*			*4,100*	*4,000*	*4,800*	*5,217*
Total .. Voted			500	500	100	541
B-2 (4) Contingencies—						
Contract contingencies—other items ..			400		....	
Non-contract contingencies—						
Service postage and telegrams			70		2,200	
Lighting charges			180			
Telephone charges			1,600			
Other items			350			
Total ..			2,600	2,500	2,200	2,335
TOTAL—B-2 .. *Charged*			*20,400*	*20,000*	*20,100*	*21,177*
TOTAL—B-2 .. Voted			5,700	5,000	4,600	4,631
B-3 AMENITIES TO INDUSTRIAL LABOUR.						
B-3(1) Pay of Officers—						
5 Organising Officers			7,500			
B-3 (2) Pay of Establishment—						
15 Assistants			13,500			
B-3 (3) Contingencies.—						
Books and Periodicals			8,000			
Other items			1,500			
Total ..			9,500			
B-3 (4) Grants-in-aid Donation contributions—						
Grant to the All-India Spinners Association for conducting the hand-spinning and weaving section of the Ahmedabad centre			8,000			
Grants to other social welfare institutions			2,500			
Total ..			10,500			
Total—B-3 Voted ..			41,000	68,000	1,00,000	....
B-4 TEXTILE LABOUR ENQUIRY COMMITTEE.						
B-4 (1) Pay of Officers .. .. *Charged* ..			*8,000*	*19,000*	....	....
B-4 (1) Pay of Officers .. .. Voted ..			300	2,000	....	....
B-4 (2) Pay of Establishment .. .. Voted ..			2,192	14,000	....	....
B-4 (3) Allowances, Honoraria etc. .. .. .. Voted ..			1,428	12,000	....	....
B-4 (4) Contingencies .. .. Voted ..			580	3,000	....	....
TOTAL—B-4 .. *Charged* ..			*8,000*	*19,000*	....	....
TOTAL—B-4 .. Voted ..			4,500	31,000	....	6,793
GRAND TOTAL ..			1,83,600	2,55,000	2,35,700	1,47,402
Charged			*28,400*	*68,000*	*48,000*	*49,414*
Voted			1,55,200	1,87,000	1,87,700	97,988

DETAILED ACCOUNT No. 47C. MISCELLANEOUS DEPARTMENTS. Inspection and Tests. C-Inspector of Steam Boilers.	Strength, 1938–39.	Strength, 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
C-INSPECTOR OF STEAM BOILERS.			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers—						
Chief Inspector of Steam Boilers and Smoke Nuisances (1,200—75—1,500)	1	1	18,000		18,000	
Inspectors 1 (400—30—900), 1 (600—20—700), 3 (400—20—600), 3 (300—20—600),	8	8	52,447		51,200	
Probable savings			—2,247		....	
Total .. Voted ..			68,200	69,000	69,200	62,522
C-(2) Pay of Establishment—						
Superintendent* and clerks (60—250)	15	15	21,995		21,472	
Servants (17—27)	11	11	2,992		2,900	
Temporary establishment			....		50	
Probable savings			—1,387		—1,622	
Total .. Voted ..			23,600	25,000	22,800	23,838
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance—fixed .. Voted ..			10,800		10,800	
Travelling allowance—ordinary .. Voted ..			6,700		6,270	
House-rent and other allowances .. Voted ..			4,000		4,700	
Fees to commissioners .. Voted ..			300		292	
Fees to examiners .. *Charged* ..			*600*		*600*	
Fees to examiners .. Voted ..			2,450		2,438	
Cost of passages .. Voted ..			56		....	
Probable savings .. Voted ..			—600		....	
Total .. *Charged* ..			*600*	*1,000*	*600*	*1,200*
Total .. Voted ..			24,300	23,000	24,500	23,439
C-(4) Contingencies—						
Non-contract Contingencies—						
Rents, rates and taxes			953		3,800	
Telephone charges			50			
Service postage and telegrams			1,400			
Office expenses and miscellaneous			1,675			
Other items			22			
Total—Voted ..			4,100	4,000	3,800	4,039
TOTAL ..			1,20,800	1,22,000	1,20,900	1,15,038
Charged ..			*600*	*1,000*	*600*	*1,200*
Voted ..			1,20,200	1,21,000	1,20,300	1,13,838
DETAILED ACCOUNT No. 47D. MISCELLANEOUS DEPARTMENTS. Statistics. D-Provincial Statistics.						
REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES.						
D-(1) Pay of Officers, etc.—Allowance to Marriage Registrar (100)			1,200	1,500	1,200	1,200
D-(2) Contingencies—						
Non-contract contingencies—						
Allowance to Roman Catholic Archbishop of Bombay			8,975		9,100	
Office expenses and miscellaneous			25			
Total ..			9,000	9,500	9,100	9,015
TOTAL .. Voted ..			10,200	11,000	10,300	10,215

*For numerical strength the superintendent is counted as a member of the Factory staff. His pay is divided half and half between the Factory and Steam Boiler Departments, as he is working for both.

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.		Rs.	Rs.	Rs.	Rs.
F-1 Departmental and Other Examinations	*Charged* ..	*3,800*	*2,800*	*3,500*	*3,726*
	Voted ..	5,400	6,500	4,900	5,440
F-2 Board of examiners for granting certificates of competency to electrical contractors and wiremen.	*Charged* ..	*200*	*200*	*200*	*200*
	Voted ..	4,900	5,000	4,600	4,718
F-3 Co-operation and accountancy diploma board ..	Voted ..	1,400	1,500	1,600	1,034
	TOTAL ..	15,700	16,000	14,800	15,118
	Charged ..	*4,000*	*3,000*	*3,700*	*3,926*
	Voted ..	11,700	13,000	11,100	11,192
F-1. DEPARTMENTAL AND OTHER EXAMINATIONS					
F-1 (1) Pay of Officers—Secretary (special pay 100)	Voted ..	....	....	....	100
F-1 (2) Pay of Establishment—					
Clerks 2 (special pay 15—25)	..	....	....		
Servants (19)	..	....	....		
Total ..	Voted ..	....	....	....	59
F-1 (3) Allowances, etc.—					
Travelling allowance (ordinary)	*Charged* ..	*100*		*100*	
	Voted ..	400		400	
Fees to members and assessors	*Charged* ..	*3,700*		*3,400*	
	Voted ..	3,900		3,400	
Fees for setting and valuing papers ..	*Charged* ..	....		....	
	Voted ..	....		....	
Total ..	*Charged* ..	*3,800*	*2,800*	*3,500*	*3,726*
	Voted ..	4,300	5,500	3,800	4,347
F-1 (4) Contingencies—					
Contract contingencies—office expenses and miscellaneous		600		640	
Non-contract contingencies—					
Service postage and telegrams		210			
Expenditure on posting of correction slips		200		460	
Other items		90			
Total—Voted ..		1,100	1,000	1,100	934
TOTAL ..	*Charged* ..	*3,800*	*2,800*	*3,500*	*3,726*
	Voted ..	5,400	6,500	4,900	5,440

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
F-2 BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.				
F-2 (1) Pay of Establishment—Temporary establishment .. Voted ..	1,700	1,600	1,600	1,538
F-2 (2) Allowances and Honoraria—Fees for setting and valuing papers .. .. *Charged* ..	*200*	*200*	*200*	*200*
Voted ..	1,500	1,900	1,500	1,423
F-2 (3) Contingencies—				
Non-contract contingencies—				
Service postage and telegrams	800		1,500	
Examination charges and miscellaneous	900			
	1,700	1,500	1,500	1,757
TOTAL .. *Charged* ..	*200*	*200*	*200*	*200*
Voted ..	4,900	5,000	4,600	4,718
F-3 CO-OPERATION AND ACCOUNTANCY DIPLOMA BOARD.				
F-3 (1) Pay of Establishment—Temporary establishment	200	200	200	106
F-3 (2) Allowances, Honoraria, etc.—				
Honoraria	200		200	
Travelling allowance (ordinary)	200		300	
Fees for setting and assessing papers	600		600	
Total ..	1,000	1,100	1,100	868
F-3 (3) Contingencies—				
Non-contract contingencies—office expenses and miscellaneous	200	200	300	60
TOTAL .. Voted ..	1,400	1,500	1,600	1,034

DETAILED ACCOUNT No. 47-G. MISCELLANEOUS DEPARTMENTS. Miscellaneous. G-Administration of Indian Partnership Act, 1932.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.	Rs.	Rs.	Rs.	Rs.
Registrar of Firms.				
G-(1) Pay of Officers—Registrar of Firms (special pay Rs. 100)	1,200	1,200	1,200	1,200
G-(2) Pay of Establishment—Clerks 1 (S. P. 30), 1 (50—5—140)	1,100	1,000	1,000	1,054
G-(3) Contingencies—				
Contract contingencies	....		100	
Non-contract contingencies—				
Rents, rates and taxes..	480		800	
Service postage and telegrams	120			
Total ..	600	800	900	583
TOTAL—Voted ..	2,900	3,000	3,100	2,837
DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous. H-Miscellaneous.				
SUMMARY.				
H-1 Commissioner under the Workmen's Compensation Act .. *Charged* ..	*200*	*500*	*500*	*110*
Voted ..	7,800	8,000	7,200	7,275
H-2 Industrial Schools .. .. *Charged* ..	*600*	*500*	*1,200*	*1,200*
Voted ..	1,16,000	1,21,500	1,12,300	1,14,258
H-3 Juvenile Branch .. .. *Charged* ..	....	....	*1,200*	*1,200*
Voted ..	3,07,800	98,500	76,300	74,864
H-4 Backward Class Officer .. .. *Charged* ..	....	....	*10,000*	*16,906*
Voted ..	1 04,200	90,000	67,100	47,531
H-5 Village Improvement Scheme .. .. .. Voted ..	....	....	....	52,747
TOTAL ..	5,36,600	3,19,000	2,75,800	3,16,091
Charged ..	*800*	*1,000*	*12,900*	*19,416*
Voted ..	5,35,800	3,18,000	2,62,900	2,96,675
H-1 COMMISSIONER UNDER THE WORKMEN'S COMPENSATION ACT.				
H-1 (1) Pay of Officers	....	....	....	....
H-1 (2) Pay of Establishment—				
Clerks and bailiffs 4 (45—175)	6,112		5,962	
Servants 2 (22—23)	588		540	
Temporary establishment	300		....	
Probable savings	....		—302	
Total .. Voted ..	7,000	7,000	6,200	6,490
H-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) .. .. *Charged* ..	*200*		*500*	
Voted ..	100		310	
House-rent allowance and fees to assessors .. .. Voted ..	....		90	
Total *Charged* ..	*200*	*500*	*500*	*110*
Voted ..	100	300	400	229
H-1 (4) Contingencies—				
Non-contract contingencies—				
Telephone charges	50		600	
Service postage and telegrams	500			
Books and periodicals	40			
Other charges	110			
Total—Voted ..	700	700	600	556
TOTAL .. *Charged* ..	*200*	*500*	*500*	*110*
Voted ..	7,800	8,000	7,200	7,275

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous H-Miscellaneous.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38
			Rs.	Rs.	Rs.	Rs.
H-2 INDUSTRIAL SCHOOLS.						
Yeravda Industrial School.						
H-2 (1) Pay of Officers—						
Special pay to medical officer for medical charge (50) . *Charged* ..			*600*	*500*	*600*	*600*
Superintendent (200—20—600) .. Voted ..	1	1	4,500	4,500	4,300	4,026
H-2 (2) Pay of Establishment—						
Superior establishment (22—200)	15	16	10,771		10,672	
Inferior establishment (20—50)	16	16	4,575		4,549	
Temporary establishment			480		35	
Probable savings			—326		—356	
Total .. Voted ..			15,500	15,600	14,900	14,904
H-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			360		360	
Travelling allowance (ordinary)			50		50	
House-rent and other allowances			655		655	
Rewards for service and recapture			635		635	
Total .. Voted ..			1,700	2,000	1,700	1,509
H-2 (4) Contingencies—						
Contract contingencies—						
Lighting charges			450			
Games			300			
Agricultural expenses			400			
Transfer charges			1,073		5,480	
Conservancy charges			400			
Water supply			1,530			
Other items			1,327			
Non-contract contingencies—						
Service postage and telegrams			150		150	
Pay of inferior servants			576		576	
Supplies and services—						
Rations			11,500			
Raw materials			2,000			
Medicines and hospital equipment			400		13,294	
Clothing and bedding			1,794			
Poultry farming			100			
Total—Voted ..			22,000	23,000	19,500	22,409
H-2 (5) Grants-in-aid, Contributions, etc.—						
Grants to industrial and reformatory institutions			69,725		70,000	
Maintenance of juvenile female convicts			175		100	
Total .. Voted ..			69,900	74,000	70,100	70,010
H-2 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 161). *Charged* ..			....	....	*+600*	*+600*
Voted ..			+2,000	+2,000	+1,400	+1,400
Add—Amount transferred from 38-Medical (page 236) .. Voted ..			+400	+400	+400	....
TOTAL .. *Charged* ..			*600*	*500*	*1,200*	*1,200*
TOTAL .. Voted ..			1,16,000	1,21,500	1,12,300	1,14,258

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. H-Miscellaneous.	Strength. 1939–40.	Strength. 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
H-3 JUVENILE BRANCH.						
H-3 (1) Pay of Officers—						
Inspector (550—25—650) .. .. .. Voted ..	1	1	7,000	6,700	6,700	1,650
H-3 (2) Pay of Establishment—						
Clerk (80–95)	1	1	1,584		1,200	
Servant (18)	1	1	216		200	
Assistant Inspector (135—5—180)	..	1	1,600			
Voted ..			3,400	1,400	1,400	798
H-3 (3) Allowances and Honoraria—Travelling allowance (ordinary) .. .. Voted ..			1,400	1,400	1,400	313
H-3 (4) Contingencies—						
Supplies and services—						
Moving charges of children			490		500	
Other items			10			
Total—Voted ..			500	500	500	531
H-3 (5) Grants-in-aid, Contributions, etc.—						
Grants to—						
The Society for the Protection of Children in Western India ..			9,500		9,500	
The Children's Aid Society			2,70,000		45,000	
Capitation grants for juveniles ordered to be detained in institutions under the Bombay Children's Act			4,000		3,000	
Bombay Province Probation and Aftercare Association ..			6,000		6,000	
Total .. Voted ..			2,89,500	84,500	63,500	68,772
H-3 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 161). *Charged* ..			....	....	*+1,200*	*+1,200*
Voted ..			+4,000	+4,000	+2,800	+2,800
Add—Amount transferred from "28-Jails and Convict settlements" on account of maintenance charges of children committed to Sholapur Children's Home under the Bombay Children's Act (page 161) .. Voted ..			+2,000	....	....	....
TOTAL .. *Charged* ..			....	....	*1,200*	*1,200*
TOTAL .. Voted ..			3,07,800	98,500	76,300	74,864

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous. H-Miscellaneous.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
H-4 BACKWARD CLASS OFFICER.			Rs.	Rs.	Rs.	Rs.
H-4 (1) Pay of Officers— .. .. *Charged* ..			....	....	....	*6,195*
H-4 (2) Pay of Establishment—						
Superintendent, special pay, etc., 1 (100), 1 (10)	2	2	1,296		1,200	
Servant 1 (17)	1	1	204		180	
Leave salary			....		120	
Total .. Voted ..			1,500	1,500	1,500	1,983
H-4 (3) Allowances, Honoraria, etc. { *Charged* .. Voted ..			....	....	....	*711* 294
H-4 (4) Contingencies—						
Contract contingencies—						
Water charges			80		}	
Sports accessories			50		} 298	
Garden harges			40		}	
Other items			90		}	
Non-contract contingencies—						
Pay of inf rior servants			635		762	
Rents, rates and taxes			1,675		}	
Supplies and services—					} 6,500	
Contingencies for food and other charges for boys			5,030		}	
Experiments in building sites			1,000		940	
Total—Voted			8,600	9,000	8,500	7,931
H-4 (5) Scholarships .. .. Voted			4,000	3,500	2,000	2,930
H-4 (6) Grants-in-aid, Contributions, etc.—Grants to depressed classes hostels .. .. Voted			56,600	42,500	31,600	10,893
H-4 (7) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 161). { *Charged*			....	....	*+10,000*	*+10,000*
{ Voted			+33,500	+33,500	+23,500	+23,500
TOTAL .. { *Charged*			....	....	*10,000*	*16,906*
{ Voted			1,04,200	90,000	67,100	47,531
H-5 VILLAGE IMPROVEMENT SCHEME.						
H-5 (1) Pay of Establishment—Temporary establishment			....	....	....	1,650
H-5 (2) Allowances, Honoraria, etc.			....	....	....	324
H-5 (3) Contingencies—						
Expenses in connection with use of cinema and publicity vans			....		....	
Purchase and maintenance of radio sets			....		....	
Total			....	....	....	14,474
H-5 (4) Grants-in-aid—Grants-in aid to district executive committees			....	....	....	36,299
TOTAL .. Voted			*	*	*	52,747
DETAILED ACCOUNT No. 47-I. MISCELLANEOUS DEPARTMENTS. Miscellaneous. I-Charges in England.						
I-1 Leave salaries and deputation pay .. High Commissioner for India { *Charged*			*30,040*	*10,600*	*15,720*	*6,873*
{ Voted			9,280	5,880	5,000	5,989
I-2 Sterling overseas pay .. High Commissioner for India .. *Charged*			*8,960*	*9,400*	*9,080*	*11,253*
TOTAL			48,280	25,880	29,800	24,115
Charged			*39,000*	*20,000*	*24,800*	*18,126*
Voted			9,280	5,880	5,000	5,989

* Provided under "25, General Administration" (*vide* page 129).

50, Civil Works.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
A-Original Works—					
(*i*) Civil Buildings—					
Land Revenue		4,000	300	4,000	4,827
Excise		17,500	17,500	17,500	17,442
Forest		4,000	5,100	5,100	6,999
Registration		40	100	40	....
General Administration .. .. .. *Charged* ..		*34,000*	*31,500*	*34,000*	*37,077*
General Administration .. .. .. Voted ..		32,700	47,600	34,550	49,461
Administration of Justice		3,66,100	21,400	18,600	26,137
Jails and Convict Settlements		92,700	6,500	5,000	11,289
Police		75,800	1,41,500	1,52,800	1,93,414
Education		13,700	90,800	73,700	50,722
Medical		3,81,700	2,64,000	77,500	2,39,237
Public Health		10,800	7,500	7,500	19,712
Agriculture	50-A	3,500	3,500	3,500	1,446
Industries		52,100	47,000	45,000	50,344
Civil Works		31,000	42,400	36,050	45,154
Stationery and Printing		4,560	4,600	4,560	2,037
Miscellaneous Departments		1,10,000	22,200	1,500	3,646
Total, Civil Buildings ..		12,34,200	7,53,500	5,20,900	7,58,944
(*ii*) Communications (Ordinary)		2,84,000	3,74,000	2,83,500	4,30,002
(*iii*) Communications (Road Development Account)		35,59,500	36,51,000	33,62,000	37,90,835
(*iv*) Miscellaneous		....	2,000	1,100	3,178
Total, Original Works		50,77,700	47,80,500	41,67,500	49,82,959
B-Repairs—					
Repairs (Ordinary) .. .. .. *Charged* ..		*2,03,000*	*2,05,500*	*2,03,000*	*1,96,688*
Repairs (Ordinary) .. .. .. Voted ..		40,02,000	40,39,000	40,03,000	39,14,977
Repairs (Road Development Account) .. Voted	50-B	....	....	....	39,057
Total, Repairs ..		42,05,000	42,44,500	42,06,000	41,50,722
Total, Original Works and Repairs ..		92,82,700	90,25,000	83,73,500	91,33,681
C-Establishment*—					
Establishment (Ordinary) .. .. *Charged* ..	50-C	*2,47,500*	*2,38,600*	*2,69,600*	*3,51,072*
Establishment (Ordinary) .. .. Voted ..		16,36,700	16,61,100	15,92,600	17,59,732
Establishment (Central Road Fund) .. *Charged* ..	50-C	*27,100*	*26,200*	*26,200*	*20,575*
Establishment (Central Road Fund) .. .. Voted ..		11,200	9,800	9,800	5,349
D-Tools and Plant .. .. Voted ..	50-D	1,28,000	1,54,000	1,24,000	2,01,128
E-Grants-in-aid Ordinary	50-E	8,97,200	9,21,000	8,45,000	11,30,577
E-Grants-in-aid Road Development Account		....	....	....	31,962
F—Suspense	50-F	5,000	3,500	5,500	—12,872
G-Charges in England*—					
Establishment (Ordinary) .. .. *Charged* ..	50-C	*86,200*	*88,640*	*98,000*	*1,17,951*
Establishment (Ordinary) .. .. Voted ..		6,100	4,500	3,600	6,016
Establishment (Central Road Fund) .. .. *Charged* ..	50-C	*2,200*	*2,160*	*2,200*	*1,784*
H-Loss or gain by exchange—					
Establishment (Ordinary) .. .. *Charged* ..		....	*465*	....	*—611*
Establishment (Ordinary) .. .. Voted ..		....	24	....	—31
Establishment (Central Road Fund) .. .. *Charged* ..		....	....	....	*—9*
Establishment (Central Road Fund) .. .. Voted ..		....	....	....	....
Rounding .. .. .. *Charged* ..		....	*—65*	....	....
Rounding .. .. .. Voted ..		+100	+76	....	....
GRAND TOTAL ..		1,23,30,000	1,21,36,000	1,13,50,000	1,27,46,304
Charged ..		*6,00,000*	*5,93,000*	*6,33,000*	*7,24,527*
Voted ..		1,17,30,000	1,15,43,000	1,07,17,000	1,20,21,777

*The total "Charged" Ordinary Public Works Department establishment charges which will be debitable to this head for purposes of Appropriation Accounts amount to Rs. 4,63,000 and their distribution on *pro rata* basis over the several P. W. D. heads is shown on page 351.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	LAND REVENUE.						
	Minor Works.						
1	Director of Land Records			4,000			
	Total—Land Revenue ..			4,000	300	4,000	4,827
	EXCISE.						
	Minor Works.						
2	Commissioner of Excise			17,500			
	Total—Excise ..			17,500	17,500	17,500	17,442
	FOREST.						
	Minor Works.						
3	Chief Conservator of Forests, Province of Bombay ..			4,000			
	Total—Forest ..			4,000	5,100	5,100	6,999
	REGISTRATION.						
	Minor Works.						
4	Inspector-General of Registration			40			
	Total—Registration ..			40	100	40	....
	GENERAL ADMINISTRATION.						
	Minor Works.						
5	Government Houses			34,000			
6	Commissioner, Northern Division			3,400			
7	Commissioner, Central Division			23,000			
8	Commissioner, Southern Division			4,800			
9	Superintending Engineer, Northern Circle			500			
10	Superintending Engineer, Southern Circle			300			
11	Electrical Engineer to Government			700			
	Total—General Administration .. *Charged* ..			*34,000*	*31,500*	*34,000*	*37,077*
	Voted ..			32,700	47,600	34,550	49,461

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	ADMINISTRATION OF JUSTICE.						
	New Major Works.						
12	Extensions to the High Court Buildings, Bombay ..	3,43,000	..	3,43,000			
	Minor Works.						
13	Commissioner, Northern Division	..		2,000			
14	Commissioner, Central Division	..		9,100			
15	Commissioner, Southern Division	..		4,000			
16	Superintending Engineer, Northern Circle	..		8,000			
	Total—Administration of Justice ..			3,66,100	21,400	18,600	26,137
	JAILS AND CONVICT SETTLEMENTS.						
	New Major Works.						
17	Construction of a new Sub-Jail at Nasik ..	80,000	..	40,000			
18	Construction of a new sub-jail at Nadiad	47,700		47,700			
	Minor Works.						
19	Inspector-General of Prisons	..		5000			
	Total—Jails and Convict Settlements ..			92,700	6,500	5,000	11,289
	POLICE.						
	New Major Works.						
20	Provision of a patients' lift at the Northcote Police Hospital, Bombay	16,701	..	16,000			
	Minor Works.						
21	Inspector-General of Police	..		54,600			
22	Commissioner of Police, Bombay	..		5,200			
	Total—Police ..			75,800	1,41,500	1,52,800	1,93,414

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	EDUCATION.						
	Minor Works.						
23	Director of Public Instruction	..	..	13,400			
24	Director, Sir J. J. School of Art, Bombay	..	..	300			
	Total—Education ..			13,700	90,800	73,700	50,722
	MEDICAL.						
	New Major Works.						
25	Providing additional accommodation for patients and improving the sanitary conditions at the N. M. Mental Hospital, Thana	77,575	..	77,500			
26	Quarters for 48 attendants at the Central Mental Hospital, Yeravda	47,513	..	47,500			
27	Construction of an Ayurvedic teaching school with an attached hospital, Kaira and Panch Mahals Division ..	1,00,000	..	1,00,000			
28	Construction of an Ayurvedic teaching school with an attached hospital at Belgaum	1,00,000	..	1,00,000			
	Minor Works.						
29	Surgeon-General with the Government of Bombay ..	..		56,700			
	Total—Medical ..			3,81,700	2,64,000	77,500	2,39,237

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget, Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	PUBLIC HEALTH.						
	Minor Works.						
30	Surgeon-General with the Government of Bombay ..	..		9,300			
31	Director of Public Health	..		1,500			
	Total—Public Health ..			10,800	7,500	7,500	19,712
	AGRICULTURE.						
	Minor Works.						
32	Director of Agriculture	..		2,000			
33	Director of Veterinary Services, Province of Bombay ..	..		1,500			
	Total—Agriculture ..			3,500	3,500	3,500	1,446
	INDUSTRIES.						
	New Major Works.						
34	Construction of buildings, etc., for a tanning school at Chamdewalaki Wadi at Khar—2nd stage	33,151	..	33,000			
35	Construction of additional rooms for Electrical Engineering Laboratory, Ahmedabad, in connection with the apprentice Scheme	13,000	..	13,000			
	Minor Works.						
36	Director of Industries	..		6,100*			
	Total—Industries ..			52,100	47,000	45,000	50,344
	CIVIL WORKS.						
	Minor Works.						
37	Superintending Engineer, Northern Circle	..		7,500			
38	Superintending Engineer, Central Circle	..		17,170			
39	Superintending Engineer, Deccan Irrigation Circle ..	..		100			
40	Superintending Engineer, Southern Circle	..		5,000			
41	Electrical Engineer to Government	..		1,000			
42	Consulting Public Health Engineer to Government ..			230			
	TOTAL—Civil Works ..			31,000	42,400	36,050	45,154

*This includes Rs. 3,100 on account of construction of a block of 3 rooms with a small kitchen attached and 2 separate latrines at the Sheep Breeding Farm at Poona.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	STATIONERY & PRINTING.						
	Minor Works.						
43	Superintendent, Government Printing & Stationery, Bombay			4,560			
	TOTAL—Stationery and Printing ..			4,560	4,600	4,560	2,037
	MISCELLANEOUS DEPARTMENTS.						
	New Major Works.						
44	Taking over of electric installations in Government residential and non-residential buildings in the Province from the Electric Supply Companies	49,500	..	49,500			
45	Construction of a pavilion at Sholapur in connection with social amenities and industrial labour	24,000	..	24,000			
46	Construction of a workshop at Ahmedabad	15,000	..	15,000			
	Major Works in progress.						
47	Construction of a recreation pavilion for labour at Naigaum, Bombay	19,169	9,000	10,000			
48	Construction of a recreation pavilion for labour at Worli, Bombay	19,169	9,000	10,000			
	Minor Works.						
49	Chief Inspector of Certified Schools and Backward Class Officer	..		1,500			
	TOTAL—Miscellaneous Departments ..			1,10,000	22,200	1,500	3,646
	COMMUNICATIONS (ORDINARY).						
	New Major Works.						
50	Protection to Kaira town by pitching at the north-west corner of Kaira Fort wall	28,000	..	28,000			
51	Constructing a diversion of Kaira-Mehmedabad Road at Kaira Town	12,000	..	12,000			
52	Flood protective measures in connection with the Hope Bridge at Surat	50,000	..	50,000			
	Major Works in progress.						
53	Construction of a three-stage landing at Dharamtar (Alibag side), Thana Division	35,298	26,700	3,800			
54	Diverting a road from Godhra to Salia, mile 11/7 to 12/6 of Ahmedabad-Indore Road, Kaira and Panch Mahals Division	10,078	8,300	1,700			
55	Improvements to Taloda-Shahada Road (Section I from Taloda to Prakasha), Khandesh Division	2,01,315	1,95,700	5,600			
56	Dhadgaon-Shahada Road (Section IV from Dara to mile 3/7 of Shahada-Khetia Road near Mohida) Khandesh Division.	1,22,352	1,14,000	8,300			
57	Improving Sadashivgad-Kadra Road, Parts I—III, Kanara Division	2,56,337	2,42,400	10,500			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* **CIVIL WORKS.** **Original Works.**	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	COMMUNICATIONS (ORDINARY)—contd.						
	Major Works in progress—*contd.*						
58	Widening Belgaum-Hungund Road—Section from Kamatgi to Hungund, Bijapur Division	49,308	21,200	20,000			
59	Improvements to Section from Sholapur Border to Bijapur, Part I—Improvements to road surface of Poona-Sholapur-Bijapur-Hubli Road, Bijapur Division	91,258	39,800	25,000			
60	Improvements to Section from Bijapur to junction with Vengurla-Belgaum-Bagalkot-Bellary Road, Part I—Improvements to road surface, Bijapur Division ..	1,23,017	72,500	20,000			
61	Construction of a submersible bridge over the river Indrayani at Dehu, Poona Division	40,500	25,000	15,000			
	Minor Works.						
62	Superintending Engineer, Northern Circle	..		25,800			
63	Superintending Engineer, Central Circle	..		20,300			
64	Superintending Engineer, Southern Circle	..		28,000			
65	Superintending Engineer, Deccan Irrigation Circle ..	..		10,000			
	TOTAL—Communications (Ordinary) ..			2,84,000	3,74,000	2,83,500	4,30,002
	COMMUNICATIONS (ROAD DEVELOPMENT ACCOUNT).						
	New works.						
	Dahanu-Vihigaon Road.						
66	Causeway over the Surya river in mile 11/4 of Mahim-Manor Section—Thana Division	77,500	..	40,000			
	Sion-Chembur Road.						
67	Reconditioning and asphalting 2½" thick, length 7 furlongs and 610 feet, Thana Division	47,200	..	47,000			
	Bandra-Ghodbunder Road.						
68	Modernising the road surface in miles Nos. 12/8 to 18, Thana Division	90,750	..	45,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bhesli-Broach Road.						
69	Improvements to the road, Surat and Broach Division ..	1,78,130	..	30,000			
	Bombay-Agra Road.						
70	Providing stacking platforms for road side materials, miles 33-80, Thana Division	17,300	..	17,000			
71	Raising of the road formation in mile 48/4 of Bhiwandi-Vihigaon Section, Thana Division	814	..	800			
72	Improving dips by providing Hume pipe drains in Bhiwandi-Vihigaon Section, miles Nos. 56/5 to 58/6, Thana Division..	4,538	..	4,500			
73	Modernising the low lying miles between Igatpuri and Ghoti of Vihigaon-Nasik Section, miles 87/0 to 91/0, Nasik Division	1,41,000	..	60,000			
	Ahmedabad-Kaira-Godhra-Indore Road.						
74	Raising and widening the bridge over the Khari river in mile No. 9/8 of Kaira-Bareja Section, Kaira and Panch Mahals Division	16,719	..	16,000			
	Kapadwanj-Bibipura Road.						
75	Reconstructing the road from miles 1 to 8, Kaira and Panch Mahals Division..	79,175	..	55,000			
	Dungri-Untadi Road.						
76	Improvements to the road, Surat and Broach Division ..	15,791	..	15,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Poona-Bangalore Road.						
77	(*a*) Asphalting, etc., of length, miles 8/2 to 13 of Poona-Satara Section, Poona Division	1,13,275	..	50,000			
78	(*b*) Improving curves in the Katraj Ghat of Poona-Satara Section, Poona Division	50,000	..	50,000			
	Surat-Dhulia-Bhusawal-Edlabad-Nagpur Road.						
79	Crossing over the Anwar Nalla in Dhulia-Jalgaon Section I, Khandesh Division	53,000	..	40,000			
	Roads in Poona.						
80	Modernising roads in Poona, IV instalment	2,30,881	..	1,00,000			
81	Providing cement concrete surface on the Fitzgerald Bridge, Poona Division	20,000	..	20,000			
	Pimpalgaon-Satana-Chandor-Vinchur Road.						
82	Crossing over the Girna river at Thengoda in mile 34 (mileage from Pimpalner) of Satana-Chandor Section, Nasik Division	1,71,000	..	75,000			
	Nawapur-Borzar-Warsa-Pimpalner-Sakri Road.						
83	Causeway over the Kan river near Sakri in mile 32/5 (mileage from Dhulia) of Pimpalner-Sakri Section, Khandesh Division	23,900	..	23,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bhusawal-Yawal Road.						
84	Crossing over the Mor river in mile 3/7, Khandesh Division.	37,458	..	37,000			
	Indapur-Akluj-Sangola Road.						
85	Improvements to the road, earth work and masonry works of Velapur-Mohod Section, Sholapur Division.. ..	1,85,000	..	30,000			
	Shelarwadi to Deha-Alandi Road.						
86	Improvements to the road, Section from Dehu to Alandi, Poona Division	25,000	..	25,000			
	Poona-Paud-Mulshi Road.						
87	Improvements to the road, Poona Division	1,03,000	..	20,000			
	Karwar-Bellary Road.						
88	Reconstructing the timber topped bridged No. 194 in mile No. 121/4 of Karwar-Bellary Road of Hubli-Annigeri Section, Dharwar Division	38,080	..	25,000			
	Sanikatta-Hebbul Road.						
89	Reconstructing timber-topped culvert No. 83-A in mile 14/1 of Madangeri-Hebbul Section, Kanara Division ..	12,704	..	12,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Phaltan-Sangvi-Baramati Diksal-Raisin-Karjat-Chincholi Road.						
90	Constructing a submersible bridge across the river Nira at Shiroli in the Sangvi-Baramati Section, Nira Canals Division	98,500	..	50,000			
91	Reconstructing and substantially improving Phaltan-Sangvi Section, Nira Canals Division	1,58,142	..	50,000			
	Poona-Kadakwasla-Singhad Road.						
92	Modernising the surface with cement concrete slab in miles 3 to 4/3 of Poona-Kadakwasla Section, Poona Irrigation and Research Division..	46,271	..	46,000			
	Indapur-Akluj-Sangola Road.						
93	Crossing over the river Nira at Sarati on Indapur-Sarati Section, Nira Canals Division	1,30,012	..	50,000			
	Indapur-Baramati-Nira Road.						
94	Improvements to the portion between (*a*) Baramati and Nimgaon and (*b*) Nimgaon-Bavda Road, Nira Canals Division	70,000	..	30,000			
95	Modernizing 6 furlongs passing through Baramati, Nira Canals Division	28,507	..	28,500			
	Ahmednagar-Manmad-Malegaon Road.						
96	Constructing a causeway over Nala in mile 16/4 of Ahmednagar-Rahuri Section, Ahmednagar Division	12,319	..	12,300			
97	Constructing a bridge over Nala in mile 30/5 of Rahuri-Kolhar Section, Ahmednagar Division	24,505	..	24,500			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Hadapsar-Saswad-Nira Bridge-Lonand-Waduth-Satara Road.						
98	Construction of a submersible bridge over the river Karha in mile 20/2 in Saswad-Nira Bridge Section, Nira Canals Division	31,800	..	30,000			
	Roads in Poona.						
99	Providing and laying 10″ diameter steel pipe on Fitzgerald Bridge, Poona	13,300	..	10,400			
	Works in progress.						
	Bombay-Ahmedabad Road.						
100	Constructing Talasari-Vapi Section (wanting links, miles 16¼), Thana Division	3,64,871	3,14,700	50,200			
	Bombay-Rajputana Road.						
101	Causeway over the Damanganga river on Talasari-Vapi Section, Surat and Broach Division	1,21,170	5,000	67,500			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Poona-Bangalore Road.						
102	Improving curves in miles 67-71 (Bhor Ghat), Poona Division	25,641	24,000	1,500			
103	Modernizing miles 3-13 on Poona-Satara Section, Poona Division	1,64,450	1,55,600	8,000			
104	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths and reconstructing and strengthening the masonry works in miles 145 to 182/3 on Section from Kolhapur to Sankeshwar, Belgaum Division	3,94,212	3,38,000	50,000			
105	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths and reconstructing and strengthening the masonry works on Section from Sankeshwar to Belgaum from miles 182/4 to 213/4, Belgaum Division	2,79,947	2,41,000	23,500			
106	Raising the level of the existing causeway over the Malaprabha river at Mugutkhan Hubli (Belgaum to mile 233 Section), Belgaum Division	1,05,000	93,200	11,800			
107	Improvements to sections from Satara border to Kolhapur, miles 131—145, Belgaum Division	1,21,290	1,12,500	7,000			
108	Asphalting the 3 miles gap—miles 264 to 266 of the Poona-Bangalore Road (Section from Dharwar to Hubli), Dharwar Division	98,366	77,400	20,900			
	Bombay-Konkan-Goa Road.						
109	Constructing bridges over the Shastri and Sonvi rivers on Hatkhamba-Poladpur Road, Ratnagiri Division ..	3,29,071	1,50,700	1,78,000			
110	Constructing R. C. C. bridge over the Rajapur creek at Rajapur in Section II of Pali-Phonda Road (Rajapur-Phonda Section), Ratnagiri Division ..	2,54,030	2,14,600	17,000			
111	Diversion of the road outside Mahad Town and constructing a bridge over the Gandhari river in mile 55 of Dharamtar-Mahableshwar Road, Ratnagiri Division ..	1,86,321	68,200	1,18,000			
112	Improving surface of the Dharamtar-Mahableshwar Road, miles 1/3 to 62 (Part I), Ratnagiri Division	4,17,641	45,700	1,20,000			
113	Improving the alignments and steep grades in miles 4/7 to 7/2 on Pen-Panvel Section including widening of the road and masonry works, Thana Division	91,562	15,000	50,000			
114	Constructing R. C. C. bridge over the Vashisti river at Chiplun on Hatkhamba-Poladpur Section, Ratnagiri Division	4,73,527	10,000	1,00,000			
115	Improving Dharamatar-Mahableshwar Road by raising certain portions in Section I from Dharamtar to Dasgaon, miles 13 to 56, Ratnagiri Division	59,163	58,000	1,000			
116	Constructing a bridge across the Kundalika river in mile 26 of Dharamtar-Mahableshwar Road, Ratnagiri Division.	88,406	75,000	13,400			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
117	Acquisition of land for improvements to Pen-Panvel Road, Thana Division	30,536	15,000	15,000			
	Burhanpur-Raver-Yawal-Chopda-Shirpur-Shahada-Taloda-Raisingpur Road.						
118	Improvements to the road in miles 18—45 and 46—83 of Shirpur-Raver Section, Khandesh Division ..	7,26,900	1,82,000	2,79,000			
	Chiplun-Karad-Jath-Bijapur-Sindgi-Raichur Road.						
119	Constructing a R. C. C. submersible bridge over the Krishna river on Karad-Bijapur Section, Satara Division ..	4,87,600	4,38,600	49,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Poona-Bangalore Road.						
120	Making improvements to low-lying miles 75–84 on Poona side of Khandala on Khandala-Poona Section by laying a surface of 2½″ premixed asphalt macadam on the existing water bound surface in miles 70/2½ to 71/7 and 73/6 to 81/7, Poona Division	4,74,053	4,58,000	15,000			
	Roads in Poona.						
121	Modernising of roads (I and II instalments)—						
	(1) Treating the surface of Bund Garden Road with 101-E Socony asphalt semi-penetration with seal coat ..						
	(2) Treating the surface of Connaught Road with 101-E Socony asphalt semi-penetration with seal coat ..						
	(3) Treating the surface of Sassoon Road with 101-E Socony asphalt semi-penetration with seal coat..						
	(4) Treating the surface of Byramji Jijibhai Road with 101-E Socony asphalt semi-penetration with seal coat						
	(5) (*a*) Treating the surface of Koregaon Road and part of Richardson Road with 101-E Socony asphalt semi-penetration with seal coat						
	(*b*) Treating the surface of Nagar Road with 101-E Socony asphalt semi-penetration with seal coat ..						
	(6) Treating a portion of Sholapur Road in the Poona Cantonment with cement bound macadam 3″ thick and covering the surface with premix ½″ consolidated seal coat (cold process)						
	(7) Treating a portion of Bombay Road from Judge's Bungalow to Aundh Road No. 1 with Shelmacadam 2½″ thick with ½″ mixed seal coat						
	(8) Treating a portion of Wellesley Road with Shelmacadam 2½″ thick with ½″ mixed seal coat ..						
	(9) Treating a portion of Bombay Road from Murray Bridge to mile 111/0 with Shelmacadam 2½″ thick with ½″ mixed seal coat						
	(10) Asphalting the surface of the Bombay Road from Murray Bridge to Nasik Road junction ..						
	(11) Asphalting the surface of the Sholapur Road from Cantonment limit to Bahiroba Nala						

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	(12) Asphalting the surface of the Satara Road from Dhobi Ghat to the junction with Sholapur Road ..						
	(13) Asphalting the surface of the Shankar Shet Road from Swar Gate to Cantonment limit	4,25,375	4,22,000	3,300			
	(14) Asphalting the surface of the Nagar Road, mile 2/6½ to 2/8						
	Modernising of roads (III instalment).						
122	(1) Prince of Wales Drive						
	(2) Jamshetjee Jijibhoy Road	1,31,777	1,23,500	8,200			
	(3) Sassoon Hospital Road						

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dhulia-Bhusawal-Edlabad-Nagpur Road.						
123	Extension from Edlabad to Ichhapur—*						
	(*a*) Earthwork	1,14,320	85,700	28,600			
	(*b*) Submersible bridge over the Purna river ..	3,16,570	2,30,900	85,700†			
	(*c*) Other masonry works	61,531	53,500	8,000†			
		4,92,421	3,70,100	1,22,300			
	Bombay-Poona-Sholapur-Hyderabad Road.						
124	Reconstructing and substantially improving Poona-Sholapur Section from miles 5/1 to 35, Poona Division ..	1,77,155	1,59,800	17,200			
	Roads in Poona.						
125	Submersible bridge over the river Mula at Aundh, Poona Division	35,274	30,000	3,300			
	Bandra-Ghodbunder Road.						
126	Widening and raising the bridge and approaches over the Mahim Creek at Bandra	1,90,620	80,000	83,500			

* By an agreement arrived at between the Governments of Bombay and the Central Provinces, a portion of the road lying within the Bombay territory is to be constructed and maintained by the Central Provinces Government and a portion lying within the Central Provinces territory is to be constructed and maintained by the Bombay Government. The cost of construction and annual maintenance is as follows :—

	Cost of construction. Rs.	Cost of maintenance. Rs.
Road in the Bombay territory	63,225	960
Road in the Central Provinces territory	52,500	750

† Half the amount is debitable to the Reserve with the Government of India in the Road Development Account.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Alibag-Rewas Road.						
127	Modernizing road surface to meet modern traffic conditions, Thana Division	87,316	50,000	37,300			
	Madhi-Buhari Road.						
128	Improving miles 9/2 to 16/2 Surat and Broach Division ..	38,689	35,300	3,400			
	Mirjan-Madras Frontier Road.						
129	Widening the road between Kumta and Honawar, miles 42 to 52, Kanara Division	1,07,899	68,700	39,000			
	Kumta-Hubli Road.						
130	Improvements to miles 0 to 71/5, Kanara Division ..	2,13,309	1,93,100	20,000			
	Malwan-Kasal Road.						
131	Providing cross drainage works across 7 big nallas on Section from Malwan to Kankavli, Ratnagiri Division ..	1,28,991	1,18,200	10,000			
	Belgaum-Khanapur-Haliyal-Yellapur-Sirsi-Kodkini-Mysore Frontier Road.						
132	Improvements to Khanapur-Yellapur Road, Part I, Kanara Division	57,912	55,700	2,100			
133	Improvements to Khanapur-Yellapur Road, Part II, Kanara Division	22,301	20,300	1,900			
134	Improving Sirsi-Kodkini Road (improving cross drainage works), Kanara Division	59,770	47,300	12,400			
135	Improvements to road surface of Yellapur-Sirsi Section, Part I, Kanara Division	2,29,900	20,000	40,000			
136	Improvements to cross drainage works of Yellapur-Sirsi Section, Part II-A, Kanara Division	38,242	6,500	10,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Road from Dholera Town to New Dholera Port.						
137	Construction of the Road, Ahmedabad Division—						
	(*a*) Earth work and masonry works	1,00,951					
	(*b*) Brick soling with 1½″ layer of metalling ..	1,19,417					
	(*c*) Final layer of 1½″ metalling	1,12,728	2,00,000	80,000			
		3,33,096*					
	Dahanu-Jawhar Road.						
138	Improving miles 1 to 26 of Dahanu-Jawhar Road, Thana Division	1,28,947	82,700	46,100			
	Dhandhuka-Dholera Road.						
139	Diverting the portion of the road passing through Dhandhuka Town, Ahmedabad Division	19,079	16,000	3,000			
	Ahmedabad-Barwala Road.						
140	Improvements to Bavla-Bhayla Section, Ahmedabad Division	1,00,884	80,000	20,900			

*Rupees 3 lakhs are to be met from the Government of India Reserve in the Road Development Account.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Limdi-Sanjeli Road.						
141	Construction of the road, Kaira and Panch Mahals Division.	69,903	38,000	15,000			
	Anas-Katwara Road.						
142	Construction of the road, Kaira and Panch Mahals Division.	1,11,310	72,000	20,000			
	Limdi-Pethapur-Chakalia-Dohad Road.						
143	Construction of the road—Sections I to III, Kaira and Panch Mahals Division	2,86,526	1,50,000	49,000			
	Baramati-Sangvi Road.						
144	Reconstructing and substantially improving Baramati-Sangvi Road, Nira Canals Division ..	1,20,028	80,800	18,000			
145	Cross drainage works on Baramati-Sangvi Road—Section II, Nira Canals Division	78,623	20,000	48,000			
	Roads round about Ahmednagar.						
146	Modernising Provincial roads in and adjoining the Ahmednagar City and Cantonment :— .. .	2,02,951	1,82,000	6,000			
		Rs.					
	Ahmednagar-Manmad Road	28,572					
	Ahmednagar-Dhond Road	5,423					
	Poona-Ahmednagar Road	38,084					
	Ahmednagar-Paithan Road (1 mile 4 furlongs).	26,852					
	Do. (1 mile 4 furlongs to 3 miles).	30,684					
	Ahmednagar-Shevgaon Road	40,021					
	Ahmednagar-Sholapur Road	33,315					
		2,02,951					
	Ahmednagar-Manmad Road.						
147	Improvements to the causeway in mile No. 17/4 in Nagar-Rahuri Section, Ahmednagar Division ..	2,908	2,000	900			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Ratnagiri-Kolhapur-Miraj-Bijapur-Hyderabad Road.						
148	Reconstructing and asphalting Bijapur-Kagwad Road and Bijapur-Shindgi Road (miles 1 and 2), Bijapur Division ..	1,43,667	55,400	50,000			
149	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the section from Kagwad to Tikota, Belgaum Division ..	1,14,329	38,000	50,000			
150	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the Bijapur-Sindgi Road, section I, Bijapur Division ..	97,383	48,800	20,000			
151	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the Bijapur-Sindgi Road, section II, Bijapur Division ..	1,15,855	64,000	20,000			
152	Constructing a metalled road from Shindgi to British Border via Yankanchi and Golgeri, Bijapur Division	1,03,977	22,000	25,000			
	Roads in and round about Karwar.						
153	Modernising of roads, Kanara Division	1,53,899	1,16,000	10,000			
	Kamatgi-Gadag Road.						
154	Improving the road by providing 9″ of murum soling and layer of 4½″ thick of metal 12 feet in width on the section from Badami to border of Dharwar District, Dharwar Division	35,507	32,300	3,100			
	Bijapur-Jath-Karad Road.						
155	Improving road surface by providing soling and metalling, where necessary, and filling up side widths on Tikota-Nagaz section, miles 14 to 28, Bijapur Division	46,392	30,500	10,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Karwar-Bellary Road.						
156	Improvements to the road surface on Hubli-Gadag Section, Dharwar Division	1,57,791	25,000	50,000			
157	Reconstructing bridge No. 226-A in mile 27/4, Kanara Division	55,650	15,000	40,000			
158	Reconstructing bridge No. 182 in mile No. 115/7 of Hubli-Annigeri Section, Dharwar Division	43,224	15,000	28,000			
159	Improvements to 6 cross-drainage works—Part II, Kanara Division	74,087	18,500	55,000			
	Gotur-Tasgaon Road.						
160	Improving surface by providing soling and metalling, where necessary, and filling up the side widths in miles 25 to 27 and 28 to 32, Belgaum Division	44,410	31,000	13,300			
	Dharwar-Saundatti-Bagewadi Road.						
161	Improvements to Dharwar-Saundatti-Bagewadi Road—Section from Dharwar to Saundatti, Dharwar Division ..	61,476	52,000	9,500			
	Kolhar-Talikot Road.						
162	Causeway over Don Nalla near Talikot, Bijapur Division ..	34,601	20,400	14,000			
163	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section I, miles 1 to 30, Bijapur Division	1,00,276	47,700	15,000			
164	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section II, miles 0 to 6, Bijapur Division	28,025	14,300	10,000			
165	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section II, miles 7 to 18, Bijapur Division ..	60,877	21,600	10,000			
	Deogad-Kaladgi Road.						
166	Improving surface by providing soling and metalling, where necessary, and filling up side widths, Bijapur Division	28,947	18,000	10,000			
	Bijapur-Bagewadi Road.						
167	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths on miles 1 to 26, Bijapur Division	1,06,780	59,500	20,000			
	Havnur-Ekambi Road.						
168	Constructing slab drains over dips in first 20 miles, Dharwar Division	27,398	23,500	3,000			

Item No.	DETAILED ACCOUNT No. 50-A—*concld.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Indi-Shirdhon Road.						
169	Improving surface by providing soling and metalling, where necessary, and filling up side widths on miles 20 and 23 to 27, Bijapur Division	31,728	21,800	8,000			
	TOTAL—Communications (Road Development Account)			35,59,500	36,51,000	33,62,000	37,90,835
	MISCELLANEOUS.						
	Minor works.						
170	Commissioner, Northern Division	..	..				
	Total—Miscellaneous ..			....	2,000	1,100	3,178
	TOTAL—Original Works ..			50,77,700	47,80,500	41,67,500	49,82,959
	DETAILED ACCOUNT No. 50-B. CIVIL WORKS. Repairs.						
	B-Repairs—						
	(*i*) Ordinary—						
	Northern Circle .. Buildings			5,10,000		5,10,000	
	Communications			7,40,000		7,50,000	
	Central Circle .. .. Buildings—*Charged*			*1,63,000*		*1,63,000*	
	Buildings—Voted			2,45,000		2,45,000	
	Communications			10,50,000		10,79,000	
	Southern Circle .. .. Buildings			1,19,000		1,19,000	
	Communications			9,00,000		9,15,000	
	Deccan Irrigation Circle .. Buildings			40,000		40,000	
	Communications			3,09,000		2,55,000	
	Electrical Circle .. Buildings—*Charged*			*40,000*		*40,000*	
	Buildings—Voted			89,000		90,000	
	Total (*i*) .. *Charged* ..			*2,03,000*	*2,05,500*	*2,03,000*	*1,96,688*
	Voted ..			40,02,000	40,39,000	40,03,000	39,14,977
	(*ii*) Road Development Account—Voted			....	....	....	39,057
	Total—Repairs .. *Charged* ..			*2,03,000*	*2,05,500*	*2,03,000*	*1,96,688*
	Voted ..			40,02,000	40,39,000	40,03,000	39,54,034

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
I—CHIEF ENGINEER.						
Secretariat.						
(a) Pay of Officers—						
Secretary and Deputy Secretaries ... ... *Charged* ...	*3*	*3*	*68,200*		*71,400*	
Assistant Secretary and Assistant Engineer ... ... Voted ...	2	2	17,800		17,000	
Architectural Adviser to Government (part-time) ... Voted ...	1	1	7,200		7,200	
Total ... *Charged* ...			*68,200*	*71,400*	*71,400*	*59,614*
Total ... Voted ...			25,000	30,600	24,200	34,757
(b) Pay of Establishment—						
Superintendents, senior assistants, junior assistants, clerks, draftsman, stenographer and typists	49	49	1,22,918		1,26,670	
Servants	15	15	4,412		4,140	
Temporary establishment			25,670		6,890	
Total ... Voted ...			1,53,000	1,48,800	1,37,700	1,42,923
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*1,200*		*1,200*	
Travelling allowance ... ... Voted ...			900		900	
House-rent and other allowances... ... ... *Charged* ...			*1,300*		*3,600*	
House-rent and other allowances... ... ... Voted ...			2,800		3,600	
Total ... *Charged* ...			*2,500*	*4,800*	*4,800*	*3,551*
Total ... Voted ...			3,700	5,400	4,500	7,706
(d) Contingencies—						
Contract contingencies—						
Carriage of records			130			
Purchase of books and periodicals			770		1,450	
Other charges			900			
Non-contract contingencies—						
Service postage and telegrams			3,200		2,950	
Total ...Voted ...			5,000	4,400	4,400	5,332
Total, Secretariat ...			2,57,400	2,65,400	2,47,000	2,53,883
Charged ...			*70,700*	*76,200*	*76,200*	*63,165*
Voted ...			1,86,700	1,89,200	1,70,800	1,90,718
II—SPECIALIST OFFICERS.						
Electrical Engineer to Government.						
(a) Pay of Officers—						
Electrical Engineer to Government ... ... *Charged* ...	*1*	*1*	*24,400*		*23,200*	*21,787*
Officer on Special duty ... ... Voted ...	..	1	1,500		.....	...
Total ... *Charged* ...			*24,400*	*23,200*	*23,200*	*21,787*
Total ... Voted ...			1,500	3,600	.....	...
(b) Pay of Establishment—						
Clerks and draftsman	3	3	7,509		7,404	
Servant	1	1	324		310	
Temporary establishment			4,220		3,986	
Probable savings			−153			
Total ... Voted ...			11,900		11,700	10,999
Carried over ...			37,800	26,800	34,900	32,786

DETAILED ACCOUNT No. 50C.

CIVIL WORKS.

Establishment.

		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
Brought forward ...				37,800	26,800	34,900	32,786
II—SPECIALIST OFFICERS—*contd.*							
Electrical Engineer to Government—*contd.*							
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...			*2,600*		*2,000*	
	Voted ...			600		100	
House-rent and other allowances	*Charged* ...			*1,100*		*1,800*	
	Voted ...			600		400	
Total ...	*Charged* ...			*3,700*	*2,800*	*3,800*	*2,491*
	Voted ...			1,200	2,900	500	430
(d) Contingencies—							
Non-contract contingencies—							
Miscellaneous office expenses	...			500		500	
Total ...	Voted ...			500	1,500	500	519
	Total ...			43,200	47,200	39,700	36,226
	Charged ...			*28,100*	*26,000*	*27,000*	*24,278*
	Voted ...			15,100	21,200	12,700	11,948
EXECUTIVE.							
Electrical Division.							
(a) Pay of Officers—							
Executive Electrical Engineer and Electric Inspector ...	Voted ...	1	1	5,060		4,200	
Assistant Engineer and temporary Engineer ...	Voted ...	3	2	13,640		17,300	
Total ...	Voted ...			18,700	21,500	21,500	25,102
(b) Pay of Establishment—							
Accountant, clerks, draftsman, driver and ferro-typists ...	...	15	15	23,074		22,678	
Servants	...	4	4	1,204		1,108	
Temporary establishment	...			1,16,560		1,14,716	
Probable savings	...			−638		−1,102	
Total ...	Voted ...			1,40,400	1,37,500	1,37,400	1,33,857
(c) Allowances, etc.—							
Travelling allowance	Voted ...			17,600		17,640	
House-rent and other allowances	Voted ...			8,400		9,060	
Total ...	Voted ...			26,000	28,000	26,700	28,540
(d) Contingencies—							
Non-contract contingencies—							
Rents, rates and taxes	...			1,500			
Service postage and telegrams	...			4,200			
Books and periodicals	...			50		7,700	
Carriage of records, etc.	...			200			
Miscellaneous office expenses	...			500			
Other charges	...			1,550			
Total ...	Voted ...			8,000	8,000	7,700	8,353
Total, Executive ...	Voted ...			1,93,100	1,95,000	1,93,300	1,95,852
Probable savings on account of bringing the temporary staff in the Electrical Branch on a permanent footing ...	Voted ...			−19,500		−700	
Grand Total, Electrical Branch ...				2,17,800	2,42,200	2,32,300	2,32,078
	Charged ...			*28,100*	*26,000*	*27,000*	24,278
	Voted ...			1,89,700	2,16,200	2,05,300	2,07,800

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
II—SPECIALIST OFFICERS—*concld.*						
Establishment for the Government Central Stores, Workshop and Training Centre, Dapuri Sub-Division.						
(a) Pay of Officers—						
Temporary Engineer ... ... Voted ...	1	1	3,900	12,400	16,500	16,500
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			24,400	39,100	41,400	40,348
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			3,000	2,600	3,400	3,307
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			1,200			
Books and periodicals			50			
Carriage of records, etc.			100			
Miscellaneous office expenses			340		2,800	
Medicine and hospital charges			610			
Other charges			500			
Total ...			2,800	2,800	2,800	2,686
Deduct—Moiety of the cost of pay and travelling allowance of the Executive Mechanical Engineer and Works Manager debitable to the head "39-Public Health" ... ... Voted ...			.....	—6,500	—8,900	—8,476
Total ... Voted ...			34,100	50,400	55,200	54,365
NORTHERN CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*	*22,200*		*23,400*	
Assistant Engineer ... ... Voted ...	1	1	7,500		7,200	
Total ... *Charged* ...			*22,200*	*22,200*	*23,400*	*23,723*
Total ... Voted ...			7,500	7,500	7,200	6,980
(b) Pay of Establishment—						
Clerks and draftsman	11	11	16,614		16,590	
Servants	7	7	2,032		1,915	
Temporary establishment			2,854		2,595	
Total ... Voted ...			21,500	22,000	21,100	20,863
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*2,660*		*2,720*	
Voted ...			800		600	
House-rent and other allowances ... ... *Charged* ...			*540*		*1,980*	
Voted ...			4,800		4,400	
Total ... *Charged* ...			*3,200*	*4,000*	*4,700*	*5,274*
Total ... Voted ...			5,600	5,000	5,000	5,450
(d) Contingencies—						
Contract contingencies			600		800	
Non-contract contingencies—						
Miscellaneous office expenses			1,000		1,000	
Total ... Voted ...			1,600	2,000	1,800	1,786
Total—Superintending Engineer ...			61,600	62,000	63,200	64,076
Charged ...			*25,400*	*26,600*	*28,100*	*28,997*
Voted ...			36,200	36,000	35,100	35,079

DETAILED ACCOUNT No. 500. CIVIL WORKS. Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
NORTHERN CIRCLE—*contd.*						
CONSTRUCTION.						
IV—Executive.						
(a) Pay of officers—						
Executive Engineers ... ... *Charged* ...	6	4	*60,500*		*72,700*	
Assistant Engineers and Deputy Engineers Voted ...	21	19	1,12,300		1,20,700	
Total ... *Charged* ...			*60,500*	*56,600*	*72,700*	*79,757*
Total ... Voted ...			1,12,300	1,18,300	1,20,700	1,08,121
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen, storekeepers and telephone operator	148	142	2,50,443		2,43,970	
Chowkidars, mechanics, carpenters, fitter, polishman, gatekeepers and hamals	25	25	11,590		11,299	
Servants	23	23	4,832		4,682	
Temporary establishment			82,135		80,929	
Probable savings			—5,000		—3,580	
Total ... Voted ...			3,44,000	3,37,300	3,37,300	3,34,469
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*7,420*		*9,670*	
Travelling allowance ... ... Voted ...			42,474		46,929	
House-rent and other allowances ... ... *Charged* ...			*1,080*		*4,130*	
House-rent and other allowances ... ... Voted ...			25,926		20,871	
Total ... *Charged* ...			*8,500*	*9,400*	*13,800*	*13,373*
Total ... Voted ...			68,400	68,000	67,800	70,389
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates taxes			1,700			
Service postage and telegrams			13,000			
Books and periodicals			300			
Carriage of records			1,500		29,000	
Miscellaneous office expenses			6,500			
Other charges			7,000			
Pay of inferior servants			2,300	.....	2,300	...
Total ... Voted ...			32,300	37,900	31,300	34,982
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ... Voted ...			—11,000	—8,500	—8,400	—7,923
Total, Executive ...			6,15,000	6,19,000	6,35,200	6,38,740
Charged ...			*69,000*	*66,000*	*86,500*	*93,130*
Voted ...			5,46,000	5,53,000	5,48,700	5,47,960
Probable Savings ... Voted ...			... ..	.....	—800	...
GRAND TOTAL—Northern Circle ...			6,76,600	6,71,000	6,97,600	7,05,166
Charged ...			*94,400*	*92,000*	*1,14,600*	*1,22,127*
Voted ...			5,82,200	5,89,000	5,83,000	5,83,039

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
CENTRAL CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*	*21,800*		*22,300*	
Assistant Engineer ... ... Voted ...	1	1	7,500		7,200	
Total ... *Charged* ...			*21,800*	*21,000*	*22,300*	*25,703*
Total ... Voted ...			7,500	7,200	7,200	6,980
(b) Pay of Establishment—						
Clerks and draftsman	12	12	17,888		17,637	
Servants	7	7	1,512		1,512	
Temporary establishment			4,800		4,651	
Total ... Voted ...			24,200	23,500	23,800	23,298
(c) Allowances, etc.—						
Travelling Allowance ... ... *Charged* ...			*2,300*		*2,400*	
Travelling Allowance ... ... Voted ...			2,000		2,000	
Total ... *Charged* ...			*2,300*	*2,600*	*2,400*	*3,059*
Total ... Voted ...			2,000	2,000	2,000	1,896
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			1,300			
Books and periodicals			150			
Carriage of records			200		3,100	
Miscellaneous office expenses			250			
Other charges			1,300			
Total ... Voted ...			3,200	3,300	3,100	3,962
Total, Superintending Engineer ...			61,000	59,600	60,800	64,898
Charged ...			*24,100*	*23,600*	*24,700*	*28,762*
Voted ...			36,900	36,000	36,100	36,136
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	*5*	*2*	*24,300*		*66,700*	
Assistant Engineers and Deputy Engineers ... Voted ...	19	16	1,02,100		1,12,900	
Total ... *Charged* ...			*24,300*	33,400	*66,700*	*67,542*
Total ... Voted ...			1,02,100	1,19,400	1,12,900	1,16,566
Carried over ...			1,26,400	1,52,800	1,79,600	1,84,108

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			1,26,400	1,52,800	1,79,600	1,84,108
CONSTRUCTION—contd.						
IV—Executive—contd.						
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers ...	159	154	2,62,510		2,64,417	
Chowkidars	4	4	768		768	
Servants	29	29	5,544		5,544	
Temporary establishment			90,378		90,386	
Probable savings			- 6,000		-13,615	
Total ... Voted ...			3,53,200	3,50,300	3,47,500	3,51,741
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*4,800*		*10,900*	
Voted ...			61,780		56,760	
House-rent and other allowances ... ... Voted ...			720		540	
Total ... *Charged* ...			*4,800*	*5,000*	*10,900*	*13,337*
Voted ...			62,500	58,700	57,300	56,876
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			24			
Service postage and telegrams			12,400			
Books and periodicals			370			
Carriage of records			2,300		23,500	
Miscellaneous office expenses			8,750			
Other charges			450			
Pay of inferior servants			2,706		2,700	
Total ... Voted ...			27,000	28,600	26,200	27,784
Total, Executive ...			5,73,900	5,95,400	6,21,500	6,33,846
Charged ...			*29,100*	*38,400*	*77,600*	*80,879*
Voted ...			5,44,800	5,57,000	5,43,900	5,52,967
Probable savings ... ... Voted ...			.....	.....	—800	...
GRAND TOTAL—Central Circle ...			6,34,900	6,55,000	6,81,500	6,98,744
Charged ...			*53,200*	*62,000*	*1,02,300*	*1,09,641*
Voted ...			5,81,700	5,93,000	5,79,200	5,89,103
SOUTHERN CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*	*21,000*		*21,000*	
Assistant Engineers and Deputy Engineers ... Voted ...	1	1	5,900		5,700	
Total ... *Charged* ...			*21,000*	*20,800*	*21,000*	*25,821*
Voted ...			5,900	5,900	5,700	4,932
Carried over ...			26,900	26,700	26,700	30,753

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			26,900	26,700	26,700	30,753
SOUTHERN CIRCLE—*contd.*						
III—Superintending Engineer—*contd.*						
(b) Pay of Establishment—						
Overseers Clerks and draftsmen	10	11	15,688		13,648	
Chowkidar	1	1	180		180	
Servants	6	6	1,140		1,140	
Temporary establishment			792		432	
Total...Voted ...			17,800	18,400	15,400	16,097
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*2,600*		*2,800*	
Voted ...			1,000		1,000	
Total ... *Charged* ...			*2,600*	*3,200*	*2,800*	*2,519*
Voted ...			1,000	1,300	1,000	1,055
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			700			
Books and periodicals			80			
Carriage of records			200		1,480	
Miscellaneous office expenses			250			
Other charges			250			
Pay of inferior servants			120		120	
Total—Voted ...			1,600	2,000	1,600	1,542
Total—Superintending Engineer ...			49,900	51,600	47,500	51,966
Charged ...			*23,600*	*24,000*	*23,800*	*28,340*
Voted ...			26,300	27,600	23,700	23,626
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	*4*	*5*	*64,300*		*51,800*	
Assistant Engineers and Deputy Engineers ... Voted ...	20	20	1,02,700		1,06,900	
Total ... *Charged* ...			*64,300*	*50,300*	*51,800*	*45,414*
Voted ...			1,02,700	1,03,000	1,06,900	1,12,124
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers	126	122	1,94,400		2,04,310	
Chowkidars	8	8	1,464		1,476	
Servants	17	17	3,240		3,252	
Temporary establishment			69,516		53,241	
Probable savings			—1,820		-7,079	
Total...Voted ...			2,66,800	2,62,700	2,55,200	2,65,984
Carried over ...			4,33,800	4,15,900	4,13,900	4,23,522

DETAILED ACCOUNT No. 500. CIVIL WORKS. Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			4,33,800	4,15,900	4,13,900	4,23,522
CONSTRUCTION—*concld.*						
IV—Executive—*concld.*						
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*9,100*		*8,700*	
Travelling allowance ... ... Voted ...			62,490		55,290	
House-rent and other allowances ... ... Voted ...			310		110	
Total ... *Charged* ...			*9,100*	*8,300*	*8,700*	*7,032*
Total ... Voted ...			62,800	56,000	55,400	57,734
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			680			
Service postage and telegrams			10,230			
Books and periodicals			220			
Carriage of records			2,800		15,400	
Miscellaneous office expenses			4,910			
Other charges			1,690			
Pay of inferior servants			1,100		1,400	
Total ... Voted ...			21,100	24,000	16,800	20,318
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ... Voted ...			—9,900	—3,900	—4,200	—3,815
Total—Executive ...			5,16,900	5,00,300	4,90,600	5,04,761
Charged ...			*73,400*	*58,500*	*60,500*	*52,446*
Voted ...			4,43,500	4,41,800	4,30,100	4,52,315
Probable savings ... ... Voted ...			.....	.....	—500	...
GRAND TOTAL—Southern Circle ...			5,66,800	5,51,900	5,37,600	5,56,727
Charged ...			*97,000*	*82,500*	*84,300*	*80,786*
Voted ...			4,69,800	4,69,400	4,53,300	4,75,941
DECCAN IRRIGATION CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*	*22,300*		*23,500*	
Assistant Engineer ... ... Voted ...	1	*1*	7,000		6,700	
Total ... *Charged* ...			*22,300*	*21,900*	*23,500*	*22,306*
Total ... Voted ...			7,000	6,700	6,700	6,587
(b) Pay of Establishment—						
Overseers, clerks and draftsman	16	17	20,688		19,020	
Servants	7	7	1,548		1,548	
Temporary establishment			2,364		2,532	
Total...Voted ...			24,600	23,100	23,100	19,767
Carried over ...			53,900	51,700	53,300	48,660

DETAILED ACCOUNT No. 50-C. CIVIL WORKS. Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DECCAN IRRIGATION CIRCLE—*concld.*			Rs.	Rs.	Rs.	Rs.
III—Superintending Engineer—*concld.*						
Brought forward ...			53,900	51,700	53,300	48,660
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*2,400*		*2,600*	
Voted ...			900		1,000	
Total ... *Charged* ...			*2,400*	*2,600*	*2,600*	*2,510*
Voted ...			900	1,000	1,000	669
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			1,600			
Books and periodicals			200		2,800	
Carriage of records, etc.			400			
Other charges			600			
Total ...			2,800	3,700	2,800	2,743
Total...Voted ...			2,800	3,700	2,800	2,743
Total, Superintending Engineer ...			60,000	59,000	59,700	54,582
Charged ...			*24,700*	*24,500*	*26,100*	*24,816*
Voted ...			35,300	34,500	33,600	29,766
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers and Assistant Executive Engineers ... ... *Charged* ...	5	4	*57,200*		*65,300*	
Assistant Engineers and Deputy Engineers ... Voted ...	21	16	92,300		1,07,700	
Total ... *Charged* ...			*57,200*	*65,300*	*65,300*	*61,710*
Voted ...			92,300	1,07,700	1,07,700	1,10,762
(b) Pay of Establishment—						
Supervisors, overseers, clerks, accountants, draftsmen and store-keepers ...	143	141	2,43,416		2,41,710	
Chowkidars	5	5	972		972	
Servants	25	25	5,040		5,040	
Temporary establishment			1,48,472		1,52,778	
Probable savings			—9,000		—5,000	
Total ... Voted ...			3,88,900	3,95,500	3,95,500	3,98,622
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*8,500*		*11,000*	
Voted ...			62,000		64,800	
Total ... *Charged* ...			*8,500*	*11,000*	*11,000*	*12,152*
Voted ...			62,000	64,800	64,800	60,899
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			450			
Service postage and telegrams			12,000			
Books and periodicals			300			
Carriage of records, etc.			3,500		25,200	
Miscellaneous Office expenses			6,400			
Other charges			3,550			
Pay of inferior servants			1,400		1,000	
Total ... Voted ...			27,600	26,200	26,200	27,221
Total—Executive ...			6,36,500	6,70,500	6,70,500	6,71,296
Charged ...			*65,700*	*76,300*	*76,300*	*73,892*
Voted ...			5,70,800	5,94,200	5,94,200	5,97,504
Probable savings ... ... Voted ...			—5,000	—1,000	—1,000	...
Grand Total, Deccan Irrigation Circle ...			6,91,500	7,28,500	7,29,200	7,25,978
Charged ...			*90,400*	*1,00,800*	*1,02,400*	*98,708*
Voted ...			6,01,100	6,27,700	6,26,800	6,27,270

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.

Establishment.

		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
Brought forward ...							
Establishment—Central Road Fund—							
(a) Pay of Officers—							
Superintending Engineer, Road Development ..	*Charged* ..	*1*	*1*	*23,600*		*22,400*	
Assistant Engineer	Voted ..	1	1	4,800		4,600	
Total ..	*Charged* ..			*23,600*	*22,400*	*22,400*	*17,637*
	Voted ..			4,800	4,600	4,600	2,554
(b) Pay of Establishment—							
Temporary establishment				2,400		1,700	
Total .. Voted ..				2,400	1,700	1,700	1,472
(c) Allowances, etc.—							
Travelling allowance	*Charged* ..			*2,960*		*2,900*	
	Voted ..			1,200		1,000	
House-rent and other allowances ..	*Charged* ...			*540*		*900*	
	Voted ..			2,300		2,000	
Total ..	*Charged* ..			*3,500*	*3,800*	*3,800*	*2,969*
	Voted ..			3,500	3,000	3,000	1,150
(d) Contingencies—							
Non-contract contingencies	Voted ...			500		500	
Total ...	Voted ...			500	500	500	173
Total, Establishment—Central Road Fund				38,300	36,000	36,000	25,925
	Charged ...			*27,100*	*26,200*	*26,200*	*20,576*
	Voted ...			11,200	9,800	9,800	5,349

DETAILED ACCOUNT No. 50-C.

Establishment.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Provision for Officiating pay of the officers of the Bombay Service of Engineers acting as Executive Engineers	Voted ...	10,000	.....	.....	
Provision for officers reverting from deputation to the Public Works Department	*Charged* ...	.....	.....	*8,800*	
	Voted ..	.....	.....	5,700	
Passage pay	*Charged* ...	*3,700*	*600*	*600*	
Fees for professional examinations of Assistant Executive and Assistant Engineers.	*Charged* ...	*200*	*200*	*200*	
	Voted ...	100	100	100	
Provision for officers on leave	*Charged* ...	.....	.....	*12,300*	
Provision for appointments to the Bombay Service of Engineers, Class I	Voted ...	7,200	.....	5,400	
Provision for appointments to Bombay Service of Engineers, Class II.	Voted ...	9,000	.....	.....	
Probable savings on account of leave allowances to be paid in England, etc.	*Charged* ...	*—34,200*	.....	*—56,400*	
Probable savings on account of Sub-Divisional Clerks excluding those in the El. Branch being made permanant	Voted ...	—8,200	.....	.....	
Share of cost of establishment of the Consulting Surveyor to Government for work done in connection with the work of layout of Government lands at Colaba	Voted ...	1,000	.....	.....	
Lump sum charges creditable to other Governments, Departments, etc.—					
(*a*) Establishment charges payable to District Local Boards on account of Provincial Works carried out by them ...	Voted ...	19,000	13,000	13,000	17,369
(*b*) Amount kept under suspense	*Charged* ...	.....	.....	.....	*3*
	Voted ...	.....	.....	.....	9
Total, Charges in India ...		31,25,200	32,22,900	32,06,100	32,70,245
	Charged ...	*4,30,600*	*4,66,500*	*4,98,500*	5,19,285
	Voted ...	26,94,600	27,56,400	27,07,600	27,50,960
Charges in England—					
(*a*) Leave salaries and deputation pay—					
High Commissioner for India	*Charged* ...	*49,800*	*49,800*	*50,840*	
	Voted ...	12,200	5,320	2,440	
(*b*) Sterling overseas pay—(Ordinary)—					
High Commissioner for India	*Charged* ...	*36,940*	*38,740*	*47,200*	
	Voted ...	.....	3,600	4,800	
(*b*) Sterling overseas pay—(Central Road Fund)—					
High Commissioner for India	*Charged* ...	*2,160*	*2,160*	*2,160*	
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Government Central Store, Workshop and Training Centre, Dapuri, debitable to the head "39-Public Health"	Voted ...	—6,100	—4,420	—3,640	
Total, Charges in England ...		94,500	95,200	1,03,800	1,25,752
	Charged ...	*88,400*	*90,700*	*1,00,200*	*1,19,735*
	Voted ...	6,100	4,500	3,600	6,017
Loss or gain by exchange—					
Establishment	*Charged* ...	.....	*465*	.....	*—620*
	Voted ...	.....	—24	.....	—31
Grand Total—Ordinary establishment charges in India and England ...		32,19,700	33,18,100	33,09,900	33,95,346
	Charged ...	*5,19,000*	*5,57,200*	*5,98,700*	6,38,400
	Voted ...	27,00,700	27,60,900	27,11,200	27,56,946

DETAILED ACCOUNT No. 50-C. Establishment.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Establishment charges recoverable from other Governments, Departments, etc.—					
(a) Other Departments	Voted ...	– 10,200		– 5,400	
(b) Military Engineer Services	Voted ...	– 900		– 900	
(c) Posts and Telegraphs	Voted ...	– 23,500		– 22,200	
(d) 50, Civil Works—Central	*Charged* ...	.....		*– 4,600*	
	Voted ...	– 67,400		– 1,05,000	
(e) 33, Crown Representative	*Charged* ...	.....		.....	
	Voted ...	– 2,200		– 2,700	
(f) 32, Ecclesiastical	*Charged* ...	*– 5,700*		.....	
(g) Secretariat charges on works carried out by the Poona Water Works Division	Voted ...	– 3,700		– 4,300	
(h) Secretariat charges on works debitable to the head "80, B. D. S."	Voted ...	– 1,700		– 6,700	
(i) Secretariat charges on works debitable to the head "70, Capital Outlay"	Voted ...	– 460		.....	
(j) Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one overseer debitable to the head "80, B. D. S." ...	*Charged* ...	*– 3,300*		*– 3,700*	
	Voted ...	– 5,200		– 5,100	
	Carried over ...	1,25,460		1,60,600	

DETAILED ACCOUNT No. 50-C. Establishment.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,25,460		1,60,600	1,60,600
Establishment charges recoverable from other Governments, Departments, etc.—*concld.*					
(*k*) Cost of pay of the Superintending Engineer, Deccan Irrigation Circle, and his office debitable to the head "39, Public Health" for administration of the Poona Water Works Division.	*Charged* ..	....		*—3,400*	
	Voted ..	....		—4,400	
(*l*) District Local Boards	Voted ...	—18,000		—1,400	
(*m*) Charges for review of projects	Voted ...	—12,700		—9,800	
(*n*) Contribution works	Voted ...	—53,540		—43,100	
(*o*) Supervision charges on the cost of water purchased from the Bombay Municipality in connection with the Salsette Water Supply Scheme	Voted ...	—38,000		—33,000	
(*p*) Supervision charges on the cost of electric energy purchased from Messrs. The Tata Hydro-Electric Supply Company in connection with the Ambernath Electric Supply Scheme	Voted ...	—200		—200	
(*q*) Establishment charges on minor Irrigation Works under the head "18-A—Civil" to be carried out by the Public Works Department.	*Charged* ...	*—41,000*		*—76,000*	
	Voted ...	—1,89,000		—3,08,000	
(*r*) Establishment charges on the Works under the head "39—Public Health" to be carried out by the Public Works Department.	*Charged* ...	*—5,000*		*—4,000*	
	Voted ...	—21,000		—17,000	
(*s*) Establishment charges on the works under the head "70—Capital Outlay" to be carried out by the Public Works Department.	*Charged* ...	*—1,000*		*—1,000*	
	Voted ...	—2,000		—6,000	
(*t*) Establishment charges on works to be financed from the Provincial Road Fund	Voted ...	—1,38,000		—85,000	
Total—Establishment charges recoverable from other Governments, Departments, etc.	...	—6,43,700	—7,31,600	—7,52,900	—4,60,509
	Charged ...	*—56,000*	—91,200	*—92,700*	*—33,823*
	Voted ...	—5,87,700	—6,40,400	—6,60,000	—4,26,686
Grand Total—Net ordinary establishment charges in India and England		25,76,000	25,86,500	25,57,000	29,34,837
	Charged ...	*4,63,000*	*4,66,000*	*5,06,000*	*6,04,577*
	Voted ...	21,13,000	21,20,500	20,51,000	23,30,260
Distribution of above Establishment charges.					
1. XVII—Irrigation, etc.	*Charged* ..	*52,000*	*62,000*	*62,000*	*79,906*
	Voted ..	2,40,000	2,53,000	2,53,000	4,15,843
2. 18—Other revenue expenditure, etc.	*Charged* ..	*10,000*	*14,000*	*14,000*	*15,846*
	Voted ..	46,000	56,000	56,000	68,833
3. 50—Civil Works	*Charged* ..	*3,63,000*	*3,56,000*	*3,96,000*	*4,90,762*
	Voted ..	16,54,000	16,75,500	16,06,000	17,71,066
4. 52—Bombay Development Scheme	*Charged* ..	*29,000*	*14,000*	*14,000*	*7,716*
	Voted ..	1,34,000	56,000	56,000	19,948
5. 68—Construction of Irrigation, etc.	*Charged* ..	*9,000*	*20,000*	*20,000*	*10,214*
	Voted ..	39,000	80,000	80,000	54,004
6. 81—Civil works not charged to revenue	*Charged* ..	....	....	....	*133*
	Voted ..	....	....	....	566
		25,76,000	25,86,500	25,57,000	29,34,837
	Charged ..	*4,63,000*	*4,66,000*	*5,06,000*	*6,04,577*
	Voted ..	21,13,000	21,20,500	20,51,000	23,30,260

Item No.	DETAILED ACCOUNT No. 50-D. CIVIL WORKS. Tools and Plant.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	D-Tools and Plant—				
	Northern Circle	57,000		48,000	
	Central Circle	63,000		73,000	
	Southern Circle	47,000		48,000	
	Deccan Irrigation Circle	24,000		22,000	
	Electrical Circle	9,000		9,000	
	Total ..	2,00,000		2,00,000	
	Deduct—Transfers—				
	Central Heads .. (at percentage rate)	—12,000		—16,000	
	Provincial Road Fund .. (at percentage rate)	—17,000		—11,000	
	Other Provincial Heads (pro-rata)	—43,000		—49,000	
	Net Total.. ..	1,28,000	1,54,000	1,24,000	2,01,128
	DETAILED ACCOUNT No. 50-E. CIVIL WORKS. Grants-in-aid.				
1	Grants to local boards for local public works—				
	(*a*) Commissioner, Northern Division	*		2,19,400	
	(*b*) Commissioner, Central Division			3,55,200	
	(*c*) Commissioner, Southern Division	8,16,800		2,21,400	
2	Grant-in-aid to the Mahableshwar Municipality for the upkeep of certain roads and rides outside the Municipal limits	500		500	
3	Grants-in-aid on account of percentage charges for non-sanitary works executed for District Local Boards and Municipalities through the Public Works Department agency :—				
	Rs.				
	Superintending Engineer, Central Circle 5,390			546	
	Do. do. Southern Circle 566			....	
	Do. do. Northern Circle			1,554	
		5,956			
4	Grant-in-aid to the District Local Board, Kanara, for the use of its roads by the Forest Department	25,000		25,000	
5	Grant-in-aid towards the maintenance of electric installation in the Prince of Wales Museum, Bombay, and the Quarters attached to it ..	200		200	
6	Grants-in-aid to local bodies on account of establishment and tools and plant charges in respect of Public Health works carried out by the Public Works Department :—				
	Rs.				
	Superintending Engineer, Northern Circle			....	
	Do. do. Central Circle			11,400	
	Do. do. Deccna Irrigation Circle ..			3,500	
	Do. do. Southern Circle				
		48,655		4,700	
7	Grant-in-aid on account of current repairs to the Lady Doctors' quarters in the compound of the Civil Hospital, Godhra	89			
8	Government contribution to the Ahmedabad Municipality for the maintenance of the roads leading from Ahmedabad City and Railway Station to Shahibag and the Cantonment	....		1,500	
9	Grant-in-aid to the District Local Board, Kolaba, for repairs to a section of Cheul-Roha Road	....		100	
	Total ..	8,97,200	9,21,000	8,45,000	11,62,539†

*This is inclusive of Rs. 20,800 for grant to the District Local Board, West Khandesh, on account of special repairs to the Tapti Causeway.

†Includes Rs. 31,962 on account of grant-in aid debitable to the Central Road Development Account.

Item No.	DETAILED ACCOUNT No. 50—F. CIVIL WORKS. Suspense.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Stock—						
	Superintending Engineer, Central Circle	....	....	4,800		4,800	
	Superintending Engineer, Southern Circle ..	....	....	....		400	
2	London stores	....	....	....		....	
3	Other suspense accounts—						
	Superintending Engineer, Central Circle	....	....	200		200	
	Superintending Engineer, Southern Circle ..	....	....	....		100	
	TOTAL ..	....	....	5,000	3,500	5,500	—12,872

52-BOMBAY DEVELOPMENT SCHEME.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
1-Original Works	....	3,36,800	4,50,000	4,96,600	34,699
2-Repairs	*52A.*	4,24,000	3,51,000	3,72,300	2,43,130
3-Establishment .. .. .. *Charged* ..	....	*29,000**	*14,000*	*14,000*	*7,716*
.. .. .. Voted ..	....	3,10,900	1,54,000	1,61,700	97,986
4-Tools and Plant	....	10,000	4,000	4,000	2,302
5-Suspense	....	....	....	....	....
Rounding .. Voted ..	....	+300	....	+400	....
TOTAL ..		11,11,000	9,73,000	10,49,000	3,85,833
Charged ..		*29,000*	*14,000*	*14,000*	*7,716*
Voted ..		10,82,000	9,59,000	10,35,000	3,78,117

* For the purposes of Appropriation Accounts these charges will be watched under the head "50—Civil Works ", *vide* foot-note on page 317.

DETAILED ACCOUNT No. 52-A. **BOMBAY DEVELOPMENT SCHEME.**	Estimated cost.	Expenditure to end of 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1-Original Works—						
(*a*) Land acquisition expenditure including law charges in connection with Suburban Scheme (in charge of the Revenue Department)	....	....	3,000			
(*b*) Other works (in charge of the Public Works Department)—						
(*i*) Improvements to Development Department Chawls	10,49,005	3,46,500	3,11,000			
(*ii*) Provision of 710 additional storage tanks on occupied Development Department Chawls.	1,26,100	....	....			
(*iii*) Miscellaneous small works in connection with Suburban Schemes, etc.	....	....	18,000			
(*iv*) Maintenance of anti-malarial measures etc. in Blocks I, II and VII	....	....	4,800			
Total ..	....	....	3,36,800	4,50,000	4,96,600	34,699
2-Repairs—			4,24,000	3,51,000	3,72,300	2,43,130
Total, Original Works and Repairs ..	....	....	7,60,800	8,01,000	8,68,900	2,77,829

DETAILED ACCOUNT No. 52-A. BOMBAY DEVELOPMENT SCHEME.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
3-Establishment—					
(1) Revenue establishment of chawls—					
(a) Pay of officers		4,080		4,775	
(b) Pay of establishment		92,120		83,895	
(c) Allowances, etc.		12,340		14,150	
(d) Contingencies					
Service postage and telegrams		100			
Telephone charges		210			
Books and periodicals		300		2,680	
Electric charges		100			
Law charges		300			
Other charges		1,150			
Total—Voted ..		1,10,700	97,800	1,05,500	78,038
(2) Ordinary establishment charges debitable on pro-rata basis ..	*Charged* ..	*29,000*	*14,000*	*14,000*	*7,716*
	Voted ..	1,34,000	56,000	56,000	19,948
(3) Supervision charges in connection with Ambernath Electric Supply Scheme	Voted ..	200	200	200	....
(4) Brokerage charges (Revenue Department)	Voted ..	66,000	....	....	....
TOTAL, Establishment ..		3,39,900	1,68,000	1,75,700	1,05,702
	Charged ..	*29,000*	*14,000*	*14,000*	*7,716*
	Voted ..	3,10,900	1,54,000	1,61,700	97,986

54-FAMINE.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
54-A, FAMINE RELIEF ..	*Charged* ..	....	....	....	*5,757*
	Voted ..	....	3,34,000	3,34,000	7,06,052
54-B, TRANSFERS TO FAMINE RELIFF FUND ..	*Charged* ..	....	*1,00,000*	*2,48,000*	*6,50,915*
GRAND TOTAL ..		....	4,34,000	5,82,000	13,62,724
	Charged ..	....	*1,00,000*	*2,48,000*	*6,56,672*
	Voted ..	....	3,34,000	3,34,000	7,06,052

55-SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-SUPERANNUATION AND RETIRED ALLOWANCES ..	*Charged* ..		*3,70,000*	*3,24,000*	*2,40,000*	*2,45,157*
	Voted ..	55-A	81,37,000	79,57,000	79,16,000	77,06,237
B-COMPASSIONATE ALLOWANCES	*Charged* ..		*5,000*	*5,000*	*5,000*	*4,525*
	Voted ..	55-B	55,000	55,000	55,000	52,141
C-GRATUITIES	Voted ..	55-C	21,000	47,000	43,000	80,634
D-PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS ..	*Charged* ..		*11,000*	*11,000*	*13,000*	*10,230*
E-COVENANTED CIVIL SERVICE PENSIONS	*Charged* ..	55-E	*1,05,000*	*1,05,000*	*90,000*	*89,124*
F-DONATIONS TO SERVICE FUNDS	Voted ..		18,000	19,000	15,000	17,914
G-DONATIONS TO PROVIDENT FUNDS	*Charged* ..		*3,000*	*5,000*	*5,000*	*4,405*
	Voted ..	55-G	21,000	23,000	23,000	23,886
H-EQUATED PAYMENTS OF COMMUTED VALUE OF PENSION TRANSFERRED FROM CAPITAL	*Charged* ..		*4,51,000*	*4,34,000*	*4,37,000*	*4,06,109*
	Voted ..	55-H	7,61,000	6,75,000	6,83,000	5,89,518
I-CHARGES IN ENGLAND	*Charged* ..		*23,60,000*	*23,08,000*	*24,22,000*	*22,48,515*
	Voted ..	55-I	3,08,000	2,88,000	3,42,000	3,02,672
J-LOSS OR GAIN ON EXCHANGE	*Charged* ..		....	*12,000*	....	*—11,650*
	Voted ..		....	1,000	....	—1,568
K-*Deduct*—ACTUAL AMOUNT OF PENSIONS RECOVERED FROM OTHER GOVERNMENTS	*Charged* ..		*—3,40,000*	*—3,40,000*	*—3,40,000*	*—3,22,726*
	Voted ..		—2,90,000	—2,90,000	—2,90,000	—2,99,470
L-*Deduct*—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS	*Charged* ..		*—6,000*	*—8,000*	*—8,000*	*—9,596*
	Voted ..	55-L	—28,000	—31,000	—31,000	—48,844
	TOTAL ..		1,19,62,000	1,16,00,000	1,16,20,000	1,10,87,213
	Charged ..		*29,59,000*	*28,56,000*	*28,64,000*	*26,64,093*
	Voted ..		90,03,000	87,44,000	87,56,000	84,23,120

DETAILED ACCOUNT No. 55A. **A—SUPERANNUATION AND RETIRED ALLOWANCES.**	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A-(1) Pensions to officers and servants of the High Court— .. *Charged* ..	*1,10,000*	*95,000*	*1,05,000*	
A-(2) Contribution payable to the Central Government in respect of pensions of—				
(*i*) High Court Judges— .. .. .. *Charged* ..	*19,000*	*11,000*	*8,000*	
(*ii*) Officers appointed by the Secretary of State, etc.— .. *Charged* ..	*2,41,000*	*2,18,000*	*1,27,000*	
A-(3) Superannuation and retired allowances— .. .. Voted ..	81,37,000	79,57,000	79,16,000	
Total *Charged* ..	*3,70,000*	*3,24,000*	*2,40,000*	*2,45,157*
Total Voted ..	81,37,000	79,57,000	79,16,000	77,06,237
DETAILED ACCOUNT No. 55B. **B—COMPASSIONATE ALLOWANCES.**				
B-(1) Compassionate allowances—				
(*i*) Compassionate allowances to officers and servants of the High Court—				
Charged ..	*1,300*	*1,300*	*1,400*	
(*ii*) Contribution payable to the Central Government in respect of officers appointed by Secretary of State, etc.— .. .. *Charged* ..	*2,700*	*2,700*	*3,600*	
(*iii*) Other compassionate allowances— .. .. .. *Charged* ..	*1,000*	*1,000*	....	
(*iii*) Other compassionate allowances— .. .. .. Voted ..	12,000	12,000	13,000	
B-(2) Miscellaneous Allowances and Rewards—.. .. .. Voted ..	40,000	40,000	40,000	
B-(3) Compassionate Fund Allowances— .. .. .. Voted ..	2,000	2,000	2,000	
B-(4) Compensation under the Workmen's Compensation Act— .. Voted ..	1,000	1,000	....	
Total *Charged* ..	*5,000*	*5,000*	*5,000*	*4,525*
Total Voted ..	55,000	55,000	55,000	52,141
DETAILED ACCOUNT No. 55-C. **C-Gratuities.**				
Gratuities	13,000	9,000	15,000	
Compassionate gratuities	1,000	1,000	1,000	
Compassionate Fund gratuities	7,000	7,000	7,000	
Write back of expenditure on gratuities to retrenched personnel	....	30,000	20,000	
Total .. Voted ..	21,000	47,000	43,000	80,634

DETAILED ACCOUNT No. 55-E. SUPERANNUATION ALLOWANCES AND PENSIONS. E-Covenanted Civil Service pensions.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
E-(1) Contribution payable to the Central Government in respect of pensions of—				
(*i*) High Court Judges	*1,000*	*1,000*	*1,000*	
(*ii*) Retired members of the I.C.S.	*1,04,000*	*1,04,000*	*89,000*	
Total.. *Charged* ..	*1,05,000*	*1,05,000*	*90,000*	*89,124*

DETAILED ACCOUNT No. 55-G. SUPERANNUATION ALLOWANCES AND PENSIONS. G-Donations to Provident Funds.				
G-(1) Contribution payable to the Central Government in respect of contributions to Provident Funds of officers appointed by the Secretary of State, etc.— .. .. *Charged* ..	*3,000*	*5,000*	*5,000*	
G-(2) Donations to Provident Funds .. .. .. Voted ..	21,000	23,000	23,000	
Total .. *Charged* ..	*3,000*	*5,000*	*5,000*	*4,405*
Total .. Voted ..	21,000	23,000	23,000	23,886

DETAILED ACCOUNT No. 55-H. SUPERANNUATION ALLOWANCES AND PENSIONS. H-Equated payments of commuted value of Pensions transferred from Capital.				
H-(1) Principal .. .. *Charged* ..	*64,000*	*56,000*	*55,000*	
H-(1) Principal .. .. Voted ..	7,61,000	6,75,000	6,83,000	
H-(2) *Interest* .. .. *Charged* ..	*3,87,000*	*3,78,000*	*3,82,000*	
Total .. *Charged* ..	*4,51,000*	*4,34,000*	*4,37,000*	*4,06,109*
Total .. Voted ..	7,61,000	6,75,000	6,83,000	5,89,518

DETAILED ACCOUNT No. 55-I. SUPERANNUATION ALLOWANCES AND PENSIONS. I-Charges in England.				
I-(1) Secretary of State for India—				
(*i*) Contribution payable to the Central Government in respect of penions paid by the India office .. .. .. *Charged* ..	*3,12,000*	*3,12,000*	*3,24,000*	
I-(2) High Commissioner for India—				
(*a*) Contribution payable to the Central Government in respect of—				
(*i*) Pensions of officers appointed by the Secretary of State etc.— .. *Charged* ..	*20,30,000*	*19,60,000*	*20,30,000*	
(*ii*) Pensions under the I. C. S. Family Pension Regulations .. *Charged* ..	*18,000*	*36,000*	*18,000*	
(*b*) Other pensions .. .. Voted ..	3,08,000	2,88,000	3,42,000	
Total .. *Charged* ..	*23,60,000*	*23,08,000*	*24,22,000*	*22,48,515*
Total .. Voted ..	3,08,000	2,88,000	3,42,000	3,02,672

DETAILED ACCOUNT No. 55-P. SUPERANNUATION ALLOWANCES AND PENSIONS. L-Deduct—Pensionary charges transferred to Commercial Departments.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Irrigation Departments—					
"XVII"	*Charged* ..	*—4,500*		*—5,000*	
	Voted ..	—21,000		—20,200	
"18"	*Charged* ..	*—900*		*—1,200*	
	Voted ..	—4,200		—4,400	
"68"	*Charged* ..	*—1,000*		*—1,600*	
	Voted ..	—3,000		—6,400	
For rounding ..	*Charged* ..	*+400*		*—200*	
	Voted ..	+200		....	
TOTAL ..	*Charged* ..	*—6,000*	*—8,000*	*—8,000*	*—9,596*
	Voted ..	—28,000	—31,000	—31,000	—48,844
55-A-COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.					
Amount transferred from the head "83-Payments of commuted value of pensions"—*Vide* page 384	*Charged* ..	*1,000*	*2,000*	*2,000*	*894*
	Voted ..	3,000	6,000	6,000	4,725
TOTAL ..		4,000	8,000	8,000	5,619

56-STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
I-Stationery—					
A-Stationery offices and stores	56-A	1,08,600	1,08,000	1,10,900	1,05,403
B-Purchase of stationery stores	56-B	7,01,000	5,80,000	5,16,400	5,89,894
C-Stationery supplied by other Governments		500	500	500	1,259
D-*Deduct*—Value of Stationery supplied to other Governments and paying Departments		—500	(*a*)	(*a*)	(*a*)
II-Printing—					
E-Government presses	56-E	5,35,000	5,37,000	5,08,900	5,38,243
F-Printing at private presses	56-F	700	1,000	900	616
G-Cost of printing work done by other Governments		500	500	500	505
H-*Deduct*—Cost of printing work done for other Governments and paying departments	56-H	—1,000	—1,900	—1,400	—2,550
I-Charges in England	56-I	62,200	43,900	77,100	84,746
J-Loss or gain by exchange		....	223	....	—574
Rounding		....	—223	+200	
TOTAL .. Voted ..		14,07,000	12,69,000	12,14,000	13,17,542

(*a*) Included against "H".

STATIONERY AND PRINTING. I-Stationery.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. 56A.						
STATIONERY OFFICE.						
A-1 (1) Pay of Officers—						
Superintendent (600—1,200)	1	1	10,700	9,000	10,000	9,300
A-1 (2) Pay of Establishment—						
Assistant superintendents, clerks and mechanics (30—400) ..	33	33	54,798		54,255	
Servants (14—60)	29	29	9,554		9,318	
Probable savings			—1,152		—773	
Total ..			63,200	63,000	62,800	61,128
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			250		250	
House-rent and other allowances			1,350		1,877	
Cost of passages granted under the C. S. R. rules, 1924			....		1,973	
Total ..			1,600	4,000	4,100	2,151
A-1 (4) Contingencies—						
Contract contingencies—						
Packing charges			6,000		16,450	
Cart and coolie hire			1,800			
Steamer freight			4,000			
Other charges			2,700			
Non-Contract contingencies—						
Service, postage and telegrams			15,000		14,000	
Pay of inferior servants			2,250		2,200	
Special contingencies			1,350		1,350	
Total ..			33,100	32,000	34,000	32,824
Total, Stationery Office .. Voted ..			1,08,600	1,08,000	1,10,900	1,05,403
DETAILED ACCOUNT No. 56B.						
Purchase of Stationery Stores.						
B-(1) Purchase of Stationery Stores			5,27,000		4,77,400	
B-(2) Customs duty			9,000		14,000	
B-(3) Encouragement of Swadeshi goods			....		25,000	
(*a*) Additional cost for substitution of mill-made cloth by Khadi			50,000		....	
(*b*) Additional cost of hand-made paper in lieu of mill-made paper			15,000		....	
(*c*) Additional cost for purchase of other articles of Indian manufacture			1,00,000		....	
Total, Purchase of Stationery Stores .. Voted ..			7,01,000	5,80,000	5,16,400	5,89,894

STATIONERY AND PRINTING. II-Printing.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES.						
E-1 Government Central Press, Bombay			3,98,100	4,07,000	3,90,300	4,18,094
E-2 Alienation Department Printing Press, Poona			2,500	2,500	2,500	2,458
E-3 Jail Press			1,34,400	1,27,500	1,16,100	1,17,691
TOTAL, Government Presses .. Voted ..			5,35,000	5,37,000	5,08,900	5,38,243
DETAILED ACCOUNT No. 56-E.						
E-1 (1) GOVERNMENT CENTRAL PRESS, BOMBAY.						
E-1 (1) Pay of Officers—						
Manager (450—650)	1	1	5,940	....	5,900	
Leave salary			1,960		....	
Total ..			7,900	6,000	5,900	5,620
E-1 (2) Pay of Establishment—						
Operatives (12—70)	135	135	44,289		43,656	
Branch supervision (40—400)	12	12	19,282		19,303	
Auxiliaries (21—160)	29	29	12,069		11,847	
Reading branch (29—220)	69	69	55,220		54,581	
Piece & Task work establishment			1,52,500		1,43,500	
Office establishment—						
Superior establishment (50—270)	29	29	38,739		37,588	
Inferior establishment (20—30)	28	29	8,351		7,570	
Temporary establishment			500		500	
Leave salary			10,000		7,955	
Probable savings			—2,350		....	
Total ..			3,38,600	3,40,000	3,26,500	3,53,389
E-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			300		120	
Overtime allowance			2,800		2,900	
House-rent and other allowances			400		880	
Total ..			3,500	3,000	3,900	16,010
E-1 (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			1,400			
Service, postage and telegrams			7,800			
Repairs to plant and machinery			500		9,990	
Miscellaneous charges			300			
Pay of inferior servants			500			
Customs duty			600		590	
Supplies and services—					730	
Water Supply			2,000			
Electric energy			7,000			
Gas charges for mono and lino			8,800		16,190	
Railway freight			200			
Total ..			29,100	31,000	27,500	26,928
E-1 (5) Stores—Raw Materials			11,000	20,000	17,500	13,221
E-1 (6) Provision for Depreciation			18,000	18,000	17,000	19,044
E-1 (7) Renewals and Replacements			1,200	3,000	1,800	1,171
Customs duty			15		2,040	
Less—Amount transferred from the Depreciation Fund			—11,215	—14,000	—11,840	—17,289
Total ..			—10,000	—11,000	—8,000	—16,118
TOTAL, Government Central Press .. Voted ..			3,98,100	4,07,000	3,90,300	4,18,094

STATIONERY AND PRINTING. II-Printing—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.						
E-2 ALIENATION DEPARTMENT PRINTING PRESS, POONA.						
E-2 (1) Pay of Establishment—						
Operatives (22—80)	4	4	2,400	2,300	2,300	2,264
E-2 (2) Contingencies—						
Non-contract contingencies (miscellaneous charges)			100	200	200	194
TOTAL, Alienation Department Printing Press .. Voted ..			2,500	2,500	2,500	2,458
E-3 JAIL PRESS—Yeravda Prison Press.						
E-3 (1) Pay of Officers—						
Manager (350—15—500)	1	1	4,700		4,718	
Leave salary			....		382	
Total ..			4,700	4,600	5,100	4,583
E-3 (2) Pay of Establishment—						
Operatives (40—65)	3	3	2,040		2,040	
Branch supervision (30—170)	10	10	10,597		10,845	
Auxiliaries (25—55)	1	1	440		420	
Reading branch (30—140)	5	5	4,717		4,645	
Office establishment—						
Superior establishment (25—140)	17	17	15,535		15,340	
Inferior establishment (17—20)	3	3	660		660	
Temporary establishment	..	..	3,750		3,750	
Probable savings			—439		....	
Total ..			37,300	39,600	37,700	37,326
Carried over ..			42,000	44,200	42,800	41,909

STATIONERY AND PRINTING. II-Printing—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.						
Brought over ..			42,000	44,200	42,800	41,969
E-3 JAIL PRESS—Yeravda Prison Press—contd.						
E-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			100		100	
Overtime allowance			200		100	
Total ..			300	800	200	126
E-3 (4) Contingencies—						
Non-contract contingencies—						
Rent of telephone lines			200		4,100	
Service, postage and telegrams			3,700			
Packing charges			100			
Repairs to plant and machinery			100			
Miscellaneous charges			400			
Customs duty			200		200	
Supplies and Services—						
Water supply			2,000		38,800	
Electric energy			4,500			
Railway freight			1,000			
Cart and coolie hire			1,000			
Petty plant and spare part			100			
Convict labour			47,000			
Other charges			100			
Total ..			60,400	55,000	43,100	46,689
E-3 (5) Stores—						
Raw materials			24,000	22,500	25,000	23,859
E-3 (6) Provision for Depreciation			7,700	5,000	5,000	4,736
E-3 (7) Renewals and Replacements			5,000	7,000	3,000	3,781
Customs duty			....	....	2,200	
Less—Amount transferred from the Depreciation Fund			—5,000	—7,000	—5,200	—3,409
Total ..			....	....	....	372
TOTAL, Jail Press ..Voted ..			1,34,400	1,27,500	1,16,100	1,17,691

STATIONERY AND PRINTING. II-Printing—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DETAILED ACCOUNT No. 56-F.	Rs.	Rs.	Rs.	Rs.
Printing at Private Presses.				
Land revenue	620		800	
General administration	40		60	
Administration of justice	40		40	
TOTAL, Printing at Private Presses .. Voted ..	700	1,000	900	616
DETAILED ACCOUNT No. 56-H.				
STATIONERY AND PRINTING.				
Deduct—**Cost of printing work done for other Governments and paying departments.**				
Deduct—Recovery on account of stationery supplied to—				
Commercial departments	(*a*)		—600	—505
Deduct—Recovery on account of printing work done for—				
(*i*) Commercial departments	—1,000		—800	—952
(*ii*) Development Department	....		....	—1,093
TOTAL .. Voted ..	—1,000	—1,900	—1,400	—2,550
DETAILED ACCOUNT No. 56-I.				
STATIONERY AND PRINTING.				
Charges in England.				
Leave salaries and deputation pay—High Commissioner for India	....	6,440	6,280	....
Sterling overseas pay—High Commissioner for India	3,200	1,560	3,200	3,200
Stores Do. do.	59,000	35,920	67,650	1,07,529
Renewals and Replacements	300	29,000	33,000	....
Less—Amount transferred from the Depreciation Fund	—300	—29,000	—33,000	—25,983
Rounding ..	....	—20	—30	
TOTAL, Charges in England .. Voted ..	62,200	43,900	77,100	84,746

(*a*) Shown against "D" in the summary.

57-MISCELLANEOUS.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUS	Voted ..		....	....	....	713
B-COST OF BOOKS AND PERIODICALS	Voted ..		400	400	100	223
C-DONATIONS FOR CHARITABLE PURPOSES	Voted ..	57-C	1,01,900	1,15,000	1,12,000	1,13,155§
D-SPECIAL COMMISSIONS OF ENQUIRY	*Charged* ..		....	....	....	*831*
	Voted ..		400	10,000	....	493
E-PETTY ESTABLISHMENTS	Voted ..	57-E	7,000	68,000	40,000	61,660†
F-IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF	Voted ..		2,06,000	40,000	20,000	37,559
G-RENTS, RATES AND TAXES	Voted ..	57-G	1,30,900	1,80,000	1,77,000	1,25,423
H-CONTRIBUTIONS	Voted ..	57-H	1,87,300	1,81,000	1,67,500	2,42,761
I-MISCELLANEOUS COMPENSATIONS	Voted ..	57-I	3,40,900	1,000	1,000	1,181
J-MISCELLANEOUS DURBAR CHARGES	Voted ..	57-J	2,100	1,000	2,300	2,453
K-CHARGES IN CONNECTION WITH THE VILLAGE PANCHAYATS ACT (BOMBAY)	Voted ..	57-K	4,00,000	24,000	4,24,300	21,885
L-MISCELLANEOUS AND UNFORESEEN CHARGES ..	Voted ..	57-L	7,600	50,10,000	5,600	8,148‡
M-CHARGES IN ENGLAND*	Voted ..		600	600	1,000	556
N-LOSS OR GAIN BY EXCHANGE	Voted ..		....	3	....	—3
O-CHARGES ON ACCOUNT OF ILLUMINATION OF PROVINCIAL BUILDINGS AT THE TIME OF THEIR MAJESTIES' CORONATION	Voted ..		.....	....	....	77,388
For rounding ..	Voted ..		—100	—3	+200	....
TOTAL ..			13,85,000	56,31,000	9,51,000	6,94,426
Charged ..			....	....	....	*831*
Voted ..			13,85,000	56,31,000	9,51,000	6,93,595

*Other charges—High Commissioner for India.

§An amount of Rs. 12,218 on account of "Charges on account of European Vagrants etc." is included here as the minor head is merged with "Donations for Charitable purposes" from 1938-39.

†This amount is on account of "Grants to Local Boards in connection with Local Board Elections" and is transferred from "Contributions" to this head so as to conform with the classification adopted from 1938-39.

‡Includes Rs. 710 on account of "Rewards for Destruction of Wild Animals" and Rs. 39 on account of "Miscellaneous Charges for the treatment of patients at the Pasteur Institute" as these minor heads are merged with "Miscellaneous and unforeseen charges" from 1938-39.

DETAILED ACCOUNT No. 57-C. MISCELLANEOUS. Charity. C-Donations for Charitable Purposes.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C-1-Donations to institutions.				
Grants-in-aid, donations and contributions.				
General Department.				
Blind Asylum Fund, Dhulia	110		110	
St. Joseph's Foundling Home	4,000		4,000	
Bijapur Orphanage	1,000		1,000	
Naigam Social Service Centre	1,425		1,425	
District Benevolent Society	7,200		7,200	
Helpless Beggars' Relief Committee	2,500		2,500	
Red Cross Society	1,152		1,152	
Revenue Department.				
Ex-Services Association, Bombay Branch	948		720	
Agricultural Art and Industrial Association, Broach	46		46	
Political and Services Department.				
Young Mens Christian Association for conducting labour welfare activities ..	406		406	
Home Department.				
Widows Home	2,266		3,400	
Female Workshop	1,666		2,500	
Strangers Friend Society	2,000		3,000	
Bombay League of Mercy	6,805		13,610	
Contribution towards the maintenance of " Home for fallen women"	4,000		4,000	
Pandharpur Orphanage	500		500	
Bombay Vigilance Association	4,000		4,000	
Labour home for European vagrants	3,333		5,000	
Poor Box, Chief Presidency Magistrate's Court, Bombay	1,000		1,000	
Bombay Presidency Women's Council	2,592		2,592	
Salvation Army workshop	1,200		1,200	
Grant to the Salvation Army for the maintenance of a rescue home for women in India	1,800		1,800	
Societies for the prevention of cruelty to animals	32,051		31,839	
TOTAL .. C-1 carried over ..	82,000	95,000	93,000	88,865

DETAILED ACCOUNT No. 57-C. **MISCELLANEOUS.** **Charity.** **C-Donations for Charitable Purposes—contd.**	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	82,000	95,000	93,000	88,865
C-2-Charges on account of European Vagrants, etc.				
Vagrant charges—				
European vagrants	150		500	
Deportation charges	9,550		8,500	
Total C-2 ..	9,700	9,000	9,000	12,218*
C-3-Other Expenditure				
Charges for interring paupers—				
City of Bombay	4,050		3,830	
Northern division	1,650		1,690	
Central division	2,300		2,230	
Southern division	370		340	
Total ..	8,370		8,090	
Maintenance of destitute persons—				
City of Bombay	1,400		1,500	
Northern division	....		10	
Central division	....		....	
Southern division	20		20	
Total ..	1,420		1,530	
Other items—				
City of Bombay	380		340	
Central division	30		40	
Total ..	410		380	
Total C-3 ..	10,200	11,000	10,000	12,072
Grand Total .. Voted ..	1,01,900	1,15,000	1,12,000	1,13,155

*Please see foot-note § on page 368.

DETAILED ACCOUNT No. 57-E. MISCELLANEOUS. Miscellaneous. E-Petty Establishments.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
(1)—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.	Rs.	Rs.	Rs.	Rs.
(a) Rates and Taxes.				
E-(1)-(a) (1) Contingencies—				
Remuneration for collecting local cess	87,000		94,000	
Refunds	8,000		7,000	
Total	95,000	1,08,000	1,01,000	70,643
E-(1)-(a) (2) *Deduct*—Receipts retained to meet charges	—95,000	—1,08,000	—1,01,000	—70,643
Total .. (a)	....	....	....	....
Distribution.				
Northern division	26,000		27,000	
Central division	46,000		48,000	
Southern division	23,000		26,000	
Total	95,000		1,01,000	
(b) Cattle Pounds.				
E-(1)-(b) (1) Allowances—to pound-keepers and clerk	65	65	65	87
E-(1)-(b) (2) Contingencies—Contributions	150	150	150	43
Total	215	215	215	130
E-(1)-(b) (3) *Deduct*—Receipts retained to meet the cost of collection	—215	—215	—215	—130
Total (b)	....	....	....	....
Distribution.				
Northern division	200		200	
Southern division	15		15	
Total	215		215	
Total .. (1)	....	....	....	....
(2)—EXPENDITURE IN CONNECTION WITH LOCAL BOARD ELECTIONS.				
E-(2)-(1) Pay of Establishment—Temporary establishment	250		1,200	
E-(2)-(2) Allowances, Honoraria, etc.—Travelling allowance	4,625		7,600	
E-(2)-(3) Contingencies—Office expenses and miscellaneous	2,125		31,200	
Total .. (2)	7,000	68,000,	40,000	61,660†
TOTAL—Voted	7,000	68,000	40,000	61,660
DETAILED ACCOUNT No. 57-G. MISCELLANEOUS. Miscellaneous. G-Rents, Rates and Taxes.				
G-1 Rent for the Bombay-Poona Telephone line	6,500	6,500	6,500	6,518
G-2 Payment of the general taxes to the Bombay Municipality—				
General tax on account of Central and Provincial buildings	4,02,898		4,12,763	
Payment of moiety of the remuneration to an arbitrator to be appointed for the valuation of Government lands and buildings in Bombay City for purposes of municipal assessment and of half the cost of printing copies of the award	1,865		....	
Deduct—				
Amount transferred to Central Government on account of their buildings	—2,42,203		—2,42,263	
Amount transferred to "50-Civil Works—Repairs" on account of the tax payable on Provincial buildings which are partly residential and partly non-residential.	—38,160		....	
Total	1,24,400	1,73,500	1,70,500	1,18,905
TOTAL .. Voted	1,30,900	1,80,000	1,77,000	1,25,423

†Please see foot-note † on page 368.

DETAILED ACCOUNT No. 57-H. MISCELLANEOUS. Miscellaneous. H-Contributions.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Political and Services Department.				
Grant-in-aid to Port Haj Committee	300		....	
Guarantee to the Telegraph Office for taluka head-quarters telegraph lines, trunk telephone lines, etc.	27,000		30,000	
Reimbursement to Post and Telegraph Department for concessional rates on foreign State telegrams	2,000		2,000	
Revenue Department.				
Grant-in-aid to the Northern and Southern Group Port Funds and the Landing and Wharfage Fees Fund Committee	750		750	
Grant to the District Local Board, Kanara, in lieu of (Ghur Tergi) house rent ..	1,250		1,300	
Grant-in-aid to municipalities in the Kanara district in lieu of (Ghur Tergi) house rent	1,250		1,250	
Home Department.				
Charges on account of Working Men's Hostel	9,100		9,600	
Grant to the Bombay Municipality towards the cost of its lethal chambers ..	5,700		5,700	
Grants to local bodies on account of the Bombay Public Conveyance Act	28,000			
General Department.				
Grants for the abolition of tolls	37,904		37,902	
Grants to local bodies with non-official presidents—				
Towards salaries of chief officers, etc.—				
Northern division (including Bombay suburban district)	16,970		18,040	
Central division	21,350		20,720	
Southern division	15,770		21,260	
Other miscellaneous grants to local bodies and private institutions	8,756		8,378	
Public Works Department.				
Grants on account of water supplied at concessional rates from the Poona Cantonment Water Works and Salsette Water Supply Scheme	8,600		8,000	
Grant-in-aid for the maintenance of the University Garden and the Rajabai Clock Tower, Bombay	2,600		2,600	
TOTAL .. Voted ..	1,87,300	1,81,000	1,67,500	2,42,761
DLTFILED ACCOUNT No. 57-I. MISCELLANEOUS. I-Miscellaneous compensations.				
Grant-in-aid to local bodies on account of compensation for the revenues from fines credited to Government	3 40 000	....	....	....
Other compensations	900	1,000	1,000	1,181
TOTAL .. Voted ..	3,40,900	1,000	1,000	1,181

DETAILED ACCOUNT No. 57-J. MISCELLANEOUS. Miscellaneous. J-Miscellaneous Darbar Charges.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
J-1 CHARGES ON ACCOUNT OF ESTABLISHMENT OF THE AGENT FOR THE SARDARS IN DECCAN.	Rs.	Rs.	Rs.	Rs.
J-1 (1) Pay of Establishment—				
Servants—3 (17-22)	684		684	
Leave salary	16		16	
Total ..	700	700	700	684
J-1 (2) Contingencies—				
Contract contingencies—				
Flowers, poshaks etc.	50		115	
Purchase of flags	40			
Other items	85			
Non-contract contingencies—				
Service postage and telegrams	25		25	
Miscellaneous darbar charges	1,000		1,260	
Total ..	1,200	100	1,400	912
TOTAL ..	1,900	800	2,100	1,596
J-2 DURBAR PRESENTS.				
Grants at the disposal of commissioners	200	200	200	857
TOTAL .. Voted ..	2,100	1,000	2,300	2,453
DETAILED ACCOUNT No. 57-K. MISCELLANEOUS. Miscellaneous. K-Charges in connection with the Village Panchayats Act, Bombay.				
K-1 CHARGES FOR FOSTERING THE GROWTH OF VILLAGE PANCHAYATS.				
K-1 (1) Pay of Establishment—Temporary establishment	....	1,800	1,800	1,587
K-1 (2) Allowances, Honoraria, etc.—Travelling allowance	....	....	....	2
K-1 (3) Grants-in-aid, Contributions, etc.—				
Grants to village panchayats	3,50,000		4,20,200	
Other grants	....		400	
Total ..	3,50,000	20,400	4,20,600	20,296
Total—K-1 ..	3,50,000	22,200	4,22,400	21,885
K-2 CHARGES IN CONNECTION WITH THE VILLAGE PANCHAYAT ELECTIONS.				
K-2 (1) Allowances, Honoraria, etc.	20,000	....	600	....
K-2 (2) Contingencies	30,000	....	1,300	....
Total—K-2 ..	50,000	1,800	1,900	....
TOTAL .. Voted ..	4,00,000	24,000	4,24,300	21,885
Distribution.				
Northern division			6,600	
Central division			12,900	
Southern division			4,800	
TOTAL ..	4,00,000		24,300	
DETAILED ACCOUNT No. 57-L. MISCELLANEOUS. Miscellaneous. L-Miscellaneous and Unforeseen Charges.				
Transfer to the Special Development Fund	....	50,00,000	....	....
Unforeseen charges	6,000	8,000	4,000	7,305
Petty freight on Government stores	100	100	100	94
Rewards for destruction of wild animals	1,100	1,500	1,100	710*
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	400	400	400	39*
TOTAL .. Voted ..	7,600	50,10,000	5,600	8,148

* Please see foot-note ‡ on page 368.

63-EXTRAORDINARY CHARGES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
SUMMARY.		Rs.	Rs.	Rs.	Rs.
Charges in India .. ..Voted ..	63-A	70,800	53,400	3,600	34,371
Charges in England		....	....	....	....
Rounding		+200	—400	+400	
Total—Voted ..		71,000	53,000	4,000	34,371
DETAILED ACCOUNT No. 63A. Extraordinary charges.—Charges in India.					
(1) Expenditure on retrenched personnel—					
(A) Civil (Non-commercial)—					
(a) Leave salary		800	2,000		696
(b) Travelling allowance		....	....		43
(B) Joint Establishment—Public Works—					
(a) Leave salary .. ..Voted ..		....	1,800	4,500	8,386
(b) Travelling allowance		....	....	....	34
Deduct—Expenditure transferred to XVII-Irrigation, etc.—Works for which capital accounts are kept—Working expenses (page). .. ..Voted ..		....	—400	—900	—1,896
Deduct—English cost of establishment		....	....	....	
(2) Other items—					
Repurchase of land forfeited in civil disobedience movement .. .. Voted ..		70,000	50,000	....	27,108
Total, Charges in India ..Voted ..		70,800	53,400	3,600	34,371

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNTS. 68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Detailed Account No.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A. IRRIGATION WORKS.		Rs.	Rs.	Rs.	Rs.
(2) Unproductive.					
I—Works	68-I	2,22,000	2,06,000	4,18,000	1,80,786
II.—Establishment—					
A.—Ordinary ... ... *Charged*	....	*9,000**	*20,000*	*20,000*	*10,211*
A.—Ordinary ... ... Voted	....	39,000	80,000	80,000	54,004
B.—Special... ... ...Voted	68-II-B	....	....	....	4,461
C.—Pensionary charges ... ... *Charged*	.....	*800*	*2,000*	*1,600*	*894*
C.—Pensionary charges ... ... Voted	.....	3,400	6,000	6,400	4,725
III.—Tools and Plant	.....	3,000	6,000	6,000	1,878
IV.—Suspense	.....			....	....
V—*Deduct*—Receipts and Recoveries on Capital Account ...	.....	—1,58,000	—97,000	—1,87,000	—61,798
VI.—*Deduct*—English cost of Stores	.....	....	....	....	....
VII.—Loss or gain by exchange...	.....	....	....	....	....
VIII.—Charges in England—					
Establishment	.....	....	....	....	....
Stores for India	.....	....	....	....	....
Deduct—Amount financed from ordinary revenues *Charged*	....	....	....	....	—*1*
Deduct—Amount financed from ordinary revenues Voted	....	—1,000†	—1,000	—1,000	—25
* Rounding *Charged*	....	*+200*	....	*+400*	....
* Rounding Voted	....	—400	....	—400	....
Total ..		1,18,000	2,22,000	3,44,000	1,95,138
Charged ...		*10,000*	*22,000*	*22,000*	*11,107*
Voted ...		1,08,000	2,00,000	3,22,000	1,84,031

* For the purposes of Appropriation Accounts these charges will be watched under the head "50-Civil Works", *vide* footnote on page 317.

† Represents maintenance charges for "Victoria Tank" in Poona Irrigation & Research Division.

DETAILED ACCOUNT No. 68-I. Works.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(2) Unproductive.						
New Works.						
Raising the waste weir of the Lake Arthur Hill at Bhandardara—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle.	12,525	....	12,500			
Works in Progress.						
Excavation and construction of drains in the Maharashtra Sugar Mills area—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle.	2,21,426	50,000	50,000			
Excavation and construction of drains in the Marsland Price and Company's area—Nira Left Bank Canal—Nira Canals Division—Deccan Irrigation Circle.	83,751	50,000	20,000			
Excavation and construction of drains in the Saswad Mali Sugar Factory Area—Nira Right Bank Canal, Nira Canals Division, Deccan Irrigation Circle.	49,166	45,450	3,700			
Drainage Schemes for the factory areas of the Phaltan Sugar Works Limited, Nira Right Bank Canal, Nira Canals Division, Deccan Irrigation Circle.	1,71,817	54,996	40,000			
Manjri Drainage Scheme—Mutha Canals—Poona Irrigation and Research Division, Deccan Irrigation Circle.	1,63,878	1,61,783	2,000			
Deolali-area Drainage Scheme—Pravara River Works Project—Ahmednagar Division, Deccan Irrigation Circle.	66,515	40,007	26,500			
Remodelling the Nira Left Bank Canal—Nira Canals Division, Deccan Irrigation Circle	28,84,316	25,62,611	50,000			
Budhial Tank—Maintenance charges—Sholapur Division, Central Circle.	.....	.....	500			
Excavation and construction of drains Nos. 1 to 6 of distributaries Nos. 2 and 3 of the Northern Branch of the Pravara Left Bank Canal—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle.	50,462	34,629	15,800			
Victoria Tank—Maintenance charges, Poona Irrigation and Research Division—Deccan Irrigation Circle.	....	....	1,000			
TOTAL ...	.....	.....	2,22,000	2,06,000	4,18,000	1,80,786

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvement of Public Health.		Budget estimate, 1939–40.	Revised estimate, 1938–39.	Budget estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
A-Annual instalment for purchase of Kirkee Water Works from military authorities	Voted ..	25,000	25,000	25,000	25,000
B-Sholapur Development Scheme—					
(1) Diversion of Sadar Bazar Nala—					
(*a*) Works Outlay	Voted ..	12,800		31,200	
(*b*) Establishment	*Charged* ..	*1,000*		*1,000*	
	Voted ..	2,000		6,000	
(*c*) Other charges—Tools and Plant	Voted ..	200		1,000	
TOTAL ..	*Charged* ..	*1,000*	....	*1,000*	....
	Voted ..	15,000	10,000	38,200	....
(2) Sadar Bazar Nala Sewer	Voted ..	9,200	14,000	14,300	....
Total—B-Sholapur Development Scheme.	*Charged* ..	*1,000*	....	*1,000*	....
	Voted	24,200	24,000	52,500	....
C-Providing Worthington Steam Engine and Pump No. 7 for the Poona Water Works—					
(*a*) Works outlay	Voted ..	....		66,900	
(*b*) Establishment	*Charged* ..	....		*4,000*	
	Voted ..	....		12,000	
(*c*) Other charges—Tools and Plant	Voted ..	....		2,000	
TOTAL	*Charged* ..	....	*4,000*	*4,000*	....
	Voted ..	....	81,000	80,900	....
D-Poona Cantonment Water Works—					
(1) Providing Water Supply on Ardeshir Irani Road, Poona ..	*Charged* ..	....	....	....	*—6*
	Voted ..	....	....	....	—93
(2) Providing and fixing additional fire hydrants on the existing mains in the Poona Cantonment Water Supply	*Charged* ..	....	....	....	*555*
	Voted ..	....	....	....	8,437
	Charged ..	....	....	....	*549*
	Voted ..	....	....	....	8,344
Carried over ..	*Charged* ..	*1,000*	*4,000*	*5,000*	....
	Voted ..	49,200	1,30,000	1,58,400	25,000

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvement of Public Health—*contd.*		Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought over ..	*Charged* ..	*1,000*	*4,000*	*5,000*	....
	Voted ..	49,200	1,30,000	1,58,400	25,000
	Charged ..	....	....	....	*549*
	Voted ..	....	....	....	8,344
D-Poona Cantonment Water Works—contd.					
(3) **Laying 3″ diameter C. I. pipe for supplying water to bungalows on the Boat Club and Sir Bhandarkar Roads in the Poona Cantonment Water Supply.**	*Charged* ..	....	....	....	*510*
	Voted ..	....	1,200	....	7,746
(4) **Laying 3″ C. I. pipe main for supplying water to bungalows in the Bhamburda Town Planning area and Wakdewadi.**	*Charged* ..	....	....	....	*611*
	Voted ..	....	1,500	....	9,282
(5) **Providing a new dust-proof roof over high service reservoir of the Poona Water Works.**	*Charged* ..	....	....	....	*278*
	Voted ..	....	....	....	4,226
(6) **Providing and laying 3″ diameter C. I. pipes for the Wilson Garden Development Area at Poona.**	*Charged* ..	....	....	....	*216*
	Voted ..	....	300	....	3,266
(7) **Providing reinforced cement concrete dust proof roof over the Middle Service Reservoir—**					
(*a*) Works Outlay	Voted ..	17,300		....	
(*b*) Establishment Charges	*Charged* ..	*1,000*		....	
	Voted ..	3,100		....	
(*c*) Other charges—Tools and Plant	Voted ..	500		....	
Total ..	*Charged* ..	*1,000*	....	....	....
	Voted ..	20,900	....	....	....
(8) **Providing Water Supply to Ganeshkhind Road—**					
(*a*) Works Outlay	Voted ..	21,800		....	
(*b*) Establishment Charges	*Charged* ..	*1,300*		....	
	Voted ..	3,900		....	
(*c*) Other charges—Tools and Plant	Voted ..	700		....	
Total ..	*Charged* ..	*1,300*	....	....	....
	Voted ..	26,400	....	....	....
Carried over ..	*Charged* ..	*2,300*	....	....	*2,164*
	Voted ..	47,300	3,000	....	32,864
	Charged ..	*1,000*	*4,000*	*5,000*	....
	Voted ..	49,200	1,30,000	1,58,400	25,000

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvements of Public Health—concld.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought over ..	*Charged* ..	*1,000*	*4,000*	*5,000*	....
	Voted ..	49,200	1,30,000	1,58,400	25,000
	Charged ..	*2,300*	....	....	*2,164*
	Voted ..	47,300	3,000	....	32,864
D—Poona Contonment Water Works—concld.					
(9) Providing and Fixing meters to the existing connections in the Bazar area—					
(*a*) Works Outlay	Voted ..	6,800		....	
(*b*) Establishment charges	*Charged* ..	*400*		....	
	Voted ..	1,200		....	
(*c*) Other charges—Tools and Plant	Voted ..	200		....	
Total ..	*Charged* ..	*400*	....	....	....
	Voted ..	8,200	....	....	....
Total D—Poona Contonment Water Works ..	*Charged* ..	*2,700*	....	....	*2,164*
	Voted ..	55,500	3,000	....	32,864
E—Deduct—Receipts and recoveries on capital account	Voted ..	....	....	....	—12,567
For rounding ..	*Charged* ..	*+300*	....	....	....
	Voted ..	+300	....	—400	....
	Total ..	1,09,000	1,37,000	1,63,000	47,461
	Charged ..	*4,000*	*4,000*	*5,000*	*2,164*
	Voted ..	1,05,000	1,33,000	1,58,000	45,297

CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT. 80-Bombay Development Scheme.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-Works and Acquisitions—Back Bay Reclamation Scheme—					
(1) Works .. .. *Charged* ..	80-A	....	*92,000*	....	....
Voted ..		1,75,000	4,33,000	6,45,200	
(2) Acquisition		....	....	....	5,94,167
(3) Repairs and Maintenance		....	35,000	20,000	
B-Establishments .. .. *Charged* ..	80-B	*3,300*	*4,000*	*3,700*	*3,404*
Voted ..		18,700	22,000	22,300	22,447
C-Tools and Plant		....	....	....	12
D-Suspense—Other Suspense Accounts		....	—31,000	....	10,613
Deduct—Anticipated receipts from sales of surplus plant		—3,000	—59,000	—8,000	—6,680
Probable savings and rounding .. .. .. *Charged* ..		*—300*	....	*+300*	....
Voted ..		+300	....	—500	....
TOTAL ..		1,94,000	4,96,000	6,83,000	6,23,963
Charged ..		*3,000*	*96,000*	*4,000*	*3,404*
Voted ..		1,91,000	4,00,000	6,79,000	6,20,559
Deduct—Receipts of a capital nature—					
(*i*) Revenue Department		—98,000	—1,67,000	—2,02,000	—1,52,181
(*ii*) Public Works Department		—1,000	—15,000	—12,000	—16,494
Less—Brokerage charges		1,000	67,000	8,000	....
Less—Refunds		....	....	....	....
Total ..		—98,000	—1,15,000	—2,06,000	—1,68,675
TOTAL ..		96,000	3,81,000	4,77,000	4,55,288

Item No.	DETAILED ACCOUNT No. 80-A. BOMBAY DEVELOPMENT SCHEME. Works and acquisitions—Back Bay Reclamation Scheme.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	New Works.						
1	Construction of a 50-feet wide road south of the Parsee Gymkhana.	25,000	..	20,000	..	....	....
2	Construction of a 20-feet wide road opposite the Thakurdwar Foot Bridge	6,000	..	3,000	..	....	....
3	Construction of the remaining length of the 120-feet wide road (Jamshedji Tata Road) in Block No. II	50,000	..	25,000	..	....	....
4	Laying storm water drains along the 40 and 50-feet wide roads in the south west corner of Block No. II ..	15,000	..	7,500	..	....	....
5	Construction of sewers and accessories along roads to the west of the Marine Lines Station	40,000	..	20,000	..	....	....
	Works in Progress.						
1	Occasional dry filling in Block No. VII with dry material offered at certain accessible points outside that Block ..	..	..	5,000	..	....	....
2	Constructing the Marine Drive to its full width from Chowpatty to near Marine Lines Station and from the point of its junction with the 80-feet road in Block No. II to the South end of that Block	..	..	24,500	..	....	....
3	Constructing a 40-feet wide road between Blocks Nos. II and III	..	..	40,000	..	....	....
4	Constructing a 50-feet wide road at North end of Lloyd Recreation ground	..	..	15,000	..	....	....
5	Constructing a 40-feet road to the West of the Marine Lines Station	..	..	15,000	..	....	....
	Total .. *Charged* ..			....	*92,000*	....	....
	Total .. Voted ..			1,75,000	4,68,000	6,65,200	5,94,167

DETAILED ACCOUNT No. 80-B. BOMBAY DEVELOPMENT SCHEME. ESTABLISHMENT.	Strength.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
NORTHERN CIRCLE.					
III-Superintending Engineer.					
(b) **Pay of Establishment—** Temporary establishment		2,000		2,000	
Total .. Voted ..		2,000		2,000	
TOTAL, III-Superintending Engineer .. Voted ..		2,000		2,000	
IV-Executive.					
Presidency Division.					
(b) **Pay of Establishment—** Temporary establishment		4,100		4,200	
Total .. Voted ..		4,100		4,200	

DETAILED ACCOUNT No. 80-B—*contd.* **ESTABLISHMENT.**	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
(d) Contingencies—				
Contingencies	100		100	
Total .. Voted ..	100		100	
TOTAL, IV-Executive—Presidency Division .. Voted ..	4,200		4,300	
Advertisement and demarkation survey charges .. .. Voted ..	3,200		2,600	
Fees to members of the Advisory Committee .. .. .. Voted ..	1,000		1,000	
Secretariat charges .. .. Voted ..	1,700		6,700	
*Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one permanent Overseer .. ..

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 81-CIVIL WORKS NOT CHARGED TO REVENUE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-Original works—					
Communications		....	....	....	2,934
B-Establishment .. .. .. *Charged*		....	....	....	*133*
Voted		....	....	....	566
C-Tools and Plant—		....	....	....	40
Rounding .. .. .. *Charged*		....	....	....	....
Voted		....	....	....	....
TOTAL ..		....	....	....	3,673
Charged		....	....	....	*133*
Voted		....	....	....	3,540

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 83-Payments of Commuted Value of Pensions.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—						
(*a*) Payments in India	*Charged* ..	83A.	*90,000*	*1,46,000*	*55,000*	*1,75,848*
	Voted ..		10,90,000	11,11,000	10,90,000	11,18,182
(*b*) Payments in England—						
Par value	*Charged* ..	83B.	*40,000*	*40,000*	*40,000*	....
	Voted ..		10,000	10,000	10,000	14,471
Loss or Gain by exchange	*Charged* ..		....		....	....
	Voted ..		....		....	—88
Total ..	*Charged* ..		*1,30,000*	*1,86,000*	*95,000*	*1,75,848*
	Voted ..		11,00,000	11,21,000	11,00,000	11,32,565
Deduct—						
Amount financed from ordinary revenues (*vide* page 361).	*Charged* ..		*—1,000*	*—2,000*	*—2,000*	*—894*
	Voted ..		—3,000	—6,000	—6,000	—4,725
Capital portion of equated payments out of revenue ..	*Charged* ..		*—64,000*	*—56,000*	*—55,000*	*—45,274*
	Voted ..		—7,61,000	—6,75,000	—6,83,000	—5,89,518
Total, Deductions ..	*Charged* ..		*—65,000*	*—58,000*	*—57,000*	*—46,168*
	Voted ..		—7,64,000	—6,81,000	—6,89,000	—5,94,243
Total ..			4,01,000	5,68,000	4,49,000	6,68,002
	Charged ..		*65,000*	*1,28,000*	*38,000*	*1,29,680*
	Voted ..		3,36,000	4,40,000	4,11,000	5,38,322
DETAILED ACCOUNT No. 83-A. Payments of Commuted Value of Pensions—Payments in India.						
A-(*i*) Payments of commuted value of pensions to officers and servants of the High Court	*Charged* ..		....	*28,000*	....	
A-(*ii*) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged* ..		*90,000*	*1,18,000*	*55,000*	
A-(*iii*) Other payments	Voted ..		10,90,000	11,11,000	10,90,000	
Total ..	*Charged* ..		*90,000*	*1,46,000*	*55,000*	*1,75,848*
	Voted ..		10,90,000	11,11,000	10,90,000	11,18,182
DETAILED ACCOUNT No. 83-B. Payments of Commuted Value of Pensions—Payments in England.						
High Commissioner for India—						
B-(*i*) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged* ..		*40,000*	*40,000*	*40,000*	....
B-(*ii*) Other payments	Voted ..		10,000	10,000	10,000	14,471

CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT. 85-Payments to Retrenched Personnel.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
(1) Civil (Non-Commercial)—				
Gratuity	....	....	....	690
(2) Irrigation—				
Gratuity	....	....	....	
Deduct—Repayments out of revenue—				
(*a*) Expenditure transferred to "XVII—Irrigation, etc., works for which capital accounts are kept"—Working expenses	....	....	....	
(*b*) Amount written back to "55, Superannuation allowances and pensions" (*vide* page)	....	—30,000	—20,000	—53,461
TOTAL .. Voted ..	....	—30,000	—20,000	—52,771

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.	Rs.	Rs.	Rs.	Rs.
I-Permanent Debt—				
(*i*) Loans bearing interest	....	....	....	....
(*ii*) Loans not bearing interest—				
Expired loans	....	*30,000*	....	*66,700*
Total .. *Charged* ..	....	*30,000*	....	*66,700*
II-Floating Debt—				
Treasury Bills	50,00,000	....	1,50,00,000	....
Other Floating Loans	40,00,000	20,00,000	....	....
Total ..	90,00,000	20,00,000	1,50,00,000	....
III-Loans from the Central Government—				
Repayment of consolidated debt	*17,37,000*	*16,61,000*	*16,61,000*	*32,60,031*
Repayment by Bombay Municipality	*44,95,000*	*43,52,000*	*43,52,000*	*42,15,513*
Total .. *Charged* ..	*62,32,000*	*60,13,000*	*60,13,000*	*74,75,544*
O-UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	33,65,000	37,36,000	32,89,000	32,08,085
Indian Civil Service Provident Fund	2,20,000	1,40,000	1,05,000	2,21,097
Indian Civil Service (Non-European Members) Provident Fund	5,000	4,000	6,000	4,174
Contributory Provident Fund	1,20,000	65,000	8,000	40,442
Other miscellaneous Provident Funds	90,000	95,000	92,000	....
Total ..	38,00,000	40,40,000	35,00,000	34,73,798
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A-Famine Relief Fund—				
Transfers to the Revenue Account	2,16,000	2,17,000	3,34,000	6,17,342
Advances to Provincial Loan Account for loans to cultivators, etc. ..	....	....	....	....
Writes off of irrecoverable loans to cultivators	....	....	....	....
Loss on realisation of securities	....	....	....	....
B-Investment Account—				
Purchase of securities	1,00,000	2,68,000	1,22,000	14,654
Total ..	3,16,000	4,85,000	4,56,000	6,31,996
Appropriation for Reduction or Avoidance of Debt	....	....	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
P-DEPOSITS AND ADVANCES—*contd.*	Rs.	Rs.	Rs.	Rs.
Provincial Road Fund—				
(1) Investment Account	11,04,000	13,95,000	8,90,000	9,71,316
(2) Other Account—				
(*i*) (a) Modernising the Bombay-Poona Road	*4,00,000*	2,60,000	2,04,000	....
(*b*) Modernising Bombay-Nasik Road	*1,61,000*	....	....	....
(*c*) Construction of the Godhra-Timba Road	*12,000*	....	....	....
(*d*) Maintenance and repairs to Government roads—	Nil.	21,000	....	3,78,658
Establishment charges	*1,38,000*	67,000	85,000	....
Tools and plant charges	*17,000*	8,000	11,000	....
(*ii*) Approach roads to villages	*5,20,000*	4,50,000	4,50,000	1,61,668
(*iii*) Grants-in aid to District Local Boards for improvement of roads	....	....		87,176
Total	11,04,000	22,01,000	16,40,000	15,98,818
Total .. *Charged*	*12,48,000*	....	....	....
Special Development Fund	21,05,000*	....	....	....
Depreciation Reserve Fund—Government Presses—				
Deposits of Depreciation Fund of Government Presses	17,000	51,000	50,000	46,682
Deposits of Depreciation Reserve of Commercial Concerns (Nasik Distillery)—				
A-Reserves—				
(*i*) Depreciation reserve of Nasik Distillery	6,000	6,000	7,000	1,196
(*ii*) Mahura flowers fire insurance reserve	....	....	....	....
B-Investment Account—				
(*a*) (*i*) Depreciation reserve of Nasik Distillery	....	5,23,000	....	....
(*ii*) Mahura flowers fire insurance reserve	....	....	....	....
(*b*) Realisations from investments	....	....	....	....
Total	6,000	5,29,000	7,000	1,196
Deposits of Local Funds—				
District Funds	1,65,00,000	1,73,00,000	1,53,00,000	1,54,90,802
Other Funds—				
Municipal Fund	31,50,000	31,50,000	33,30,000	33,08,961
Port and Marine Fund	2,50,000	2,50,000	2,00,000	2,00,093
Education Fund	1,19,61,000	1,19,61,000	1,10,40,000	1,16,14,571
Medical and charitable Fund	2,000	2,000	2,000	2,254
Village Panchayat Fund	1,10,000	1,10,000	1,05,000	1,12,990
Other Miscellaneous Funds	27,000	27,000	23,000	25,120
Total	3,20,00,000	3,28,00,000	3,00,00,000	3,07,54,791

*For expenditure under the following major heads :—

	Rs.
18-Other Revenue Expenditure financed from ordinary revenues (Minor Irrigation Works)	7,50,000
37-Education (School Buildings)	5,00,000
39-Public Health (Village Water Supply)	8,55,000
	21,05,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	30,00,000	33,00,000	45,75,000	36,65,417
Civil Courts' Deposits	80,00,000	80,00,000	88,71,000	87,31,193
Criminal Courts' Deposits	6,80,000	6,80,000	10,00,000	8,03,655
Personal Deposits	3,09,70,000	3,78,60,000	2,62,00,000	2,64,47,107
Forest Deposits	3,50,000	3,50,000	4,20,000	4,53,988
Public Works Deposits	10,50,000	12,00,000	9,53,000	9,14,662
Trust interest Funds	8,50,000	8,50,000	8,06,000	8,48,745
Deposit Account of receipts under the Bombay Public Conveyance Act ..	....	50,000	54,000	52,644
Deposits for work done Indian States, public bodies or private individuals ..	5,50,000	6,50,000	4,66,000	6,13,721
Unclaimed deposits in the General Provident Fund	5,000	15,000	22,000	25,108
Deposits of fees received by Government servants for work done for private bodies.	40,000	40,000	72,000	60,056
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	5,000	5,000	15,000	—5,635
Total, Civil Deposits ..	4,55,00,000	5,30,00,000	4,34,54,000	4,26,10,661
Other Accounts—				
Subventions from Central Road Fund	36,00,000	36,89,000	34,00,000	38,89,553
Deposit account of grants from the Central Government for economic development and improvement of rural areas—				
I-Grants to Commissioners of Divisions	1,60,000	1,84,000	1,90,000	97,229
II-Grants to Director of Agriculture	3,000	3,000	3,000	2,805
III-Grants to Director of Industries	....	....	....	....
(*a*) Scheme for flaying and preserving of hides Tanning and leather work ..	....	....	....	....
(*b*) Inland fisheries	....	....	....	....
(*c*) Scheme for the cottage and small scale woollen industries	18,000	23,000	14,000	502
Grants for the Scheme of Co-operative Training and Education ..	49,000	20,000	47,000	15,899
Total ..	2,30,000	2,30,000	2,54,000	1,16,435
Deposit account of the grant made by the Indian Central Cotton Committee ..	1,00,000	1,20,000	1,00,000	1,21,328

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Other Accounts—*contd.*	Rs.	Rs.	Rs.	Rs.
Deposit account of the grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	39,000	38,000	41,000	40,614
Dry Farming Research Scheme for the Bombay Deccan	40,000	35,000	20,000	32,594
Appointment of Veterinary Investigation Officer and Staff	9,000	10,000	10,000	9,615
Scheme for the control of ticks	11,000	5,000	....	....
Cold Storage Research Scheme for fresh fruits	17,000	16,000	16,000	16,187
Scheme for improvement of marketing in India	19,000	20,000	20,000	27,613
Virus Diseases Scheme	13,000	18,000	13,000	....
Poultry Breeding Scheme	7,000	7,000	6,000	8,205
Sann Hemp Scheme	1,000	1,000	1,000	100
Economic enquiry into the cost of production of crops	....	....	....	531
Scheme for gas storage of fruits and vegetables	....	....	....	393
Sheep breeding scheme	8,000	13,000	8,000	8,274
Scheme for investigation into striga attacks on jowar crops	3,000	7,000	8,000	....
Sugarcane Pests scheme	....	2,000	....	....
Scheme for testing the reactions of wheat to black stem rust	15,000	....	....	....
Total	1,82,000	1,72,000	1,43,000	1,44,126
Deposit account of grants from the Central Government for the development of handloom industries	63,000	39,000	38,000	27,751
Deposit account of grants from Sugar Excise Duty	17,000	25,000	39,000	19,552
Total, Other Accounts	41,92,000	42,75,000	39,74,000	43,18,745
ADVANCES REPAYABLE—				
Civil Advances—				
Advances for purchase of passages Voted	1,000	2,000	1,000	....
Objection book advances Voted	3,10,000	2,95,000	2,55,000	3,06,064
Medical supplies for Military Department	1,000	1,000	2,000	1
Forest advances	16,38,000	15,99,000	14,00,000	16,32,631
Other advances Voted	50,000	40,000	28,000	93,872
Revenue Advances—				
Deposit measurement work	....	....	9,000	3,879
Excise advances	....	....	5,000	....
Total, Advances Repayable	20,00,000	19,37,000	17,00,000	20,36,447
Voted	3,61,000	3,37,000	2,84,000	3,99,936
PERMANENT ADVANCES—				
Permanent Advances—Civil	4,000	5,000	4,000	5,465
Accounts with foreign Governments and Indian States	....	....	....	682
Accounts with the Government of Burma	50,000	30,000	30,000	54,288
Accounts with the Reserve Bank	1,40,000	1,65,000	1,20,000	1,79,386
SUSPENSE ACCOUNTS—				
Suspense Account	11,00,000	12,27,000	8,86,000	6,90,102
Local Public Works expenditure	21,000	21,000	8,000	6,719
Central Accounts Office—Reserve Bank Suspense	1,82,89,000	2,91,12,000	51,00,000	1,60,19,618
Cash Balance Investment Account	98,78,000	2,24,27,000	80,00,000	2,34,41,692
Departmental adjusting account	1,12,000	12,000	6,000	....
Recoveries of Service Payments	10,00,000	11,01,000	7,00,000	11,20,876
Total	3,04,00,000	5,39,00,000	1,47,00,000	4,12,79,007

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
CHEQUES AND BILLS—				
Pre-audit cheques	2,18,00,000	2,18,00,000	2,20,00,000	2,24,54,701
Departmental cheques	70,00,000	70,00,000	66,00,000	67,47,515
Total ..	2,88,00,000	2,88,00,000	2,86,00,000	2,92,02,216
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	1,50,000	1,20,000	1,50,000	1,21,594
MISCELLANEOUS—Government Account	....	....	10,29,000	12,48,790
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	....		....	....
Loans to municipalities	....		....	75,000
Loans to district and other local fund committees	....		....	
Loans to land-holders and other notabilities	....		....	
Advances to cultivators	6,20,000	8,80,000	7,65,000	9,52,754
Miscellaneous loans and advances	6,16,000	2,13,000	6,31,000	1,11,977
Total .. Voted ..	12,36,000	10,93,000	13,96,000	11,39,731
Loans to Government Servants—				
House building advances	25,000	20,000	55,000	23,015
Advances for purchase of motor cars	1,02,000	91,000	1,23,000	1,00,734
Advances for purchase of other conveyances	16,000	13,000	16,000	14,839
Passage advances	1,000	1,000	1,000	2,259
Total .. Voted ..	1,44,000	1,25,000	1,95,000	1,40,847
Total, Loans and Advances by Provincial Government .. Voted ..	13,80,000	12,18,000	15,91,000	12,80,578
S—REMITTANCES				
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General	12,53,00,000	13,50,00,000	13,19,00,000	13,86,95,518
Remittances by bills	3,97,00,000	3,53,00,000	4,21,00,000	3,65,33,328
Adjusting Accounts between Central and Provincial Governments	1,54,00,000	1,62,00,000	4,03,00,000	3,88,55,041
Inter-Provincial Suspense account	15,00,000	22,00,000	16,00,000	25,48,967
Total ..	18,19,00,000	18,87,00,000	21,59,00,000	21,66,32,854

Expenditure in England under the control of the Secretary of State for India.

	Budget Estimate, 1939–40.			Revised Estimate, 1938–39.			Budget Estimate, 1938–39.			Accounts, 1937–38.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7, *Land Revenue*												
Other charges ..	..	..	..	..	..	..	..	..	..	..	6,176	6,176
	..	..	..	..	..	..	..	..	..	..	6,176	6,176
25, *General Administration*—												
University Subventions	..	9,600	9,600	..	10,840	10,840	..	9,240	9,240	..	6,514	6,514
Deduct—1/5th portion recoverable from Sind Government.	..	—1,900	—1,900	..	—2,184	—2,184	..	—1,850	—1,850	..		..
Leave Salaries and Sundry items ..	*800*	..	800	*1,640*	..	1,640	..	..	..	*12,474*	..	12,474
Equipment allowances of Governor ..	..	..	..	..	..	..	..	..	..	*26,667*	..	26,667
Cost of passages ..	..	..	..	..	..	..	..	..	..	*1,312*	..	1,312
	800	7,700	8,500	*1,640*	8,656	10,296	..	7,390	7,390	*40,453*	6,514	46,967
27, *Administration of Justice*												
Other charges ..	*520*	..	520	..	4,000	4,000	..	3,200	3,200	..	871	871
	520	..	520	..	4,000	4,000	..	3,200	3,200	..	871	871
28, *Jails and Convict Settlements*												
Other charges ..	..	2,160	2,160	..	2,160	2,160	..	1,920	1,920	..	2,158	2,158
	..	2,160	2,160	..	2,160	2,160	..	1,920	1,920	..	2,158	2,158
29, *Police*												
Other charges ..	*1,200*	..	1,200	*1,600*	..	1,600	*1,200*	..	1,200	*1,200*	..	1,200
	1,200	..	1 200	*1,600*	..	1 600	*1,200*	..	1,200	*1,200*	..	1,200
38, *Medical*												
Leave and Deputation salaries ..	..	..	..	..	..	..	..	2,000	2,000	..	..	..
	..	..	..	..	..	..	..	2,000	2,000	..	..	..
55, *Superannuation Allowances and Pensions*—												
Contributions payable to the central Government in respect of pensions paid by the India Office..	*3,12,000*	..	3 12 000	*3,12,000*	..	312,000	*3,24,000*	..	3,24,000	*3,21,823*	..	3,21,823
	3,12,000	..	3,12,000	*3,12,000*	..	3,12,000	*3,24,000*	..	3,24,000	*3,21,823*	..	3,21,823
Total ..	*3,14,520*	9,860	3,24,380	*3,15,240*	14,816	3,30 056	*3,25,200*	14,510	3,39,710	*3,63,476*	15,719	3,79,195

Disbursements.	Budget Estimate, 1939-40.			Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7, Land Revenue—												
Leave and Deputation Salaries, etc. ..	..	..	..	*7,440*	..	7,440	..	..	..	..	..	..
Sterling overseas pay	*960*	..	960	*4,320*	..	4,320	*4,000*	..	4,000	*4,000*	..	4,000
Stores	..	31,280	31,280	..	21,000	21,000	..	21,300	21,300	..	20,915	20,915
	960	31,280	32,240	*11,760*	21,000	32,760	*4,000*	21,300	25,300	*4,000*	20,915	24,915
8, Provincial Excise—												
Leave and Deputation Salaries, etc. ..	*18,080*	..	18,080	..	11,840	11,840	..	..	..	..	3,331	3,331
Sterling overseas pay..	..	..	..	..	..	..	*2,200*	..	2,200	*1,961*	..	1,961
Stores ..	..	160	160	..	..	..	..	..	..	..	..	..
	18,080	160	18,240	..	11,840	11,840	*2,200*	..	2,200	*1,961*	3,331	5,292
10, Forest—												
Leave and Deputation Salaries, etc. ..	*71,680*	..	71,680	*62,520*	..	62,520	*78,460*	..	78,460	*53,208*	..	53,208
Sterling overseas pay..	*35,320*	..	35,320	*43,720*	..	43 720	*50,040*	..	50,040	*50,810*	..	50,810
	1,07,000	..	1,07,000	*1,06,240*	..	1,06,240	*1,28,500*	..	1,28,500	*1,04,018*	..	1,04,018
11, Registration—												
Stores	..	..	..	..	5,320	5,320	..	21,600	21,600	..	17,076	17,076
	..	..	..	..	5,320	5,320	..	21,600	21,600	..	17,076	17,076
Carried over ..	*1,26,040*	31,440	1,57,480	*1,18,000*	38,160	1,56,160	*1,34,700*	42,900	1,77,600	*1,09,979*	41,322	1,51,301

Disbursements.	Budget Estimate, 1939-40.			Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*1,26,040*	31,440	1,57,480	*1,18,000*	38,160	1,56,160	*1,34,700*	42,900	1,77,600	*1,09,979*	41,322	1,51,301
12, Charges on account of Motor Vehicles Acts—												
Leave and Deputation Salaries, etc. ..	..	3,080	3,080	*15,480*	7,360	22,840	..	9,400	9,400	..	4,613	4,613
Sterling overseas pay..	*4,320*	..	4,320	*2,600*	..	2,600	*2,200*	..	2,200	*2,959*	..	2,959
Other charges ..	..	..	..	..	..	..	..	..	..	..	54	54
	4,320	3,080	7,400	*18,080*	7,360	25,440	*2,200*	9,400	11,600	*2,959*	4,667	7,626
25, General Administration—												
Leave and Deputation Salaries, etc. ..	*1,95,000*	12,000	2,07,000	*1,70,173*	3,520	1,73,693	*1,56,040*	7,800	1,63,840	*1,27,022*	20,851	1,47,873
Sterling overseas pay	*42,840*	..	42,840	*46,240*	..	46,240	*62,000*	..	62,000	*54,728*	..	54,728
Stores ..	..	400	400	..	360	360	..	360	360	..	249	249
Local Government's share of the cost of H.C.'sestablishment.	..	1,05,400	1,05,400	..	1,03,720	1,03,720	..	96,040	96,040	..	1,00,413	1,00,413
Allowances, etc., to selected candidates for the Indian Civil Service ..	*27,960*	..	27,960	*33,680*	..	33,680	*37,400*	..	37,400	*34,728*	..	34,728
	2,65,800	1,17,800	3,83,600	*2,50,093*	1,07,600	3,57,693	*2,55,440*	1,04,200	3,59,640	*2,16,478*	1,21,513	3,37,991
27, Administration of Justice—												
Leave and Deputation Salaries, etc. ..	*87,440*	16,880	1,04,320	*1,24,480*	5,120	1,29,600	*1,62,840*	29,520	1,92,360	*1,36,456*	15,508	1,51,964
Sterling overseas pay	*15,200*	..	15,200	*9,680*	..	9,680	*12,000*	..	12,000	*11,676*	..	11,676
Other charges ..	..	3,200	3,200	..	..	..	..	..	..	..	..	..
Rounding ..	*40*	20	60	*40*	—20	20	*—40*	—20	—60	..	..	..
	1,02,680	20,100	1,22,780	*1,34,200*	5,100	1,39,300	*1,74,800*	29,500	2,04,300	*1,48,132*	15,508	1,63,640
Carried over ..	*4,98,840*	1,72,420	6,71,260	*5,20,373*	1,58,220	6,78,593	*5,67,140*	1,86,000	7,53,140	*4,77,548*	1,83,010	6,60,558

Disbursements.	Budget Estimate, 1939-40.			Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*4,98,840*	1,72,420	6,71,260	*5,20,373*	1,58,220	6,78,593	*5,67,140*	1,86,000	7,53,140	*4,77,548*	1,83,010	6,60,558
28, Jails and Convict Settlements—												
Leave and Deputation Salaries, etc. ..	*20,640*	2,200	22,840	*49,400*	5,480	54,880	*35,960*	5,040	41,000	*3,153*	10,271	13,424
Sterling overseas pay..	*2,160*	..	2,160	*600*	..	600	*6,960*	..	6,960	*6,427*	..	6,427
Rounding ..	..	40	40	..	..	..	*80*	40	120	..	..	..
	22,800	2,240	25,040	*50,000*	5,480	55,480	*43,000*	5,080	48,080	*9,580*	10,271	19,851
29, Police—												
Leave and Deputation Salaries, etc. ..	*1,65,120*	15,480	1,80,600	*1,40,160*	18,640	1,58,800	*1,49,440*	21,400	1,70,840	*1,33,739*	22,416	1,56,155
Sterling overseas pay..	*1,11,320*	..	1,11,320	*1,13,440*	..	1,13,440	*1,16,000*	..	1,16,000	*1,14,841*	..	1,14,841
Stores ..	..	7,400	7,400	..	4,200	4,200	..	4,520	4,520	..	7,109	7,109
Other charges ..	*3,000*	..	3,000	*3,000*	..	3,000	*1,800*	..	1,800	*1,675*	..	1,675
	2,79,440	22,880	3,02,320	*2,56,600*	22,840	2,79,440	*2,67,240*	25,920	2,93,160	*2,50,255*	29,525	2,79,780
37, Education—												
Leave and Deputation Salaries, etc.—												
(1) Anglo-Indian and European Communities ..	..	2,440	2,440	..	2,240	2,240	..	..	..	..	360	360
(2) Other Communities ..	*35,520*	31,160	66,680	*30,280*	26,280	56,560	*45,280*	19,880	65,160	*50,810*	14,011	64,821
Sterling overseas pay—												
(1) Anglo-Indian and European Communities ..	..	4,800	4,800	..	4,800	4,800	..	4,800	4,800	..	4,800	4,800
(2) Other Communities ..	*14,680*	6,400	21,080	*13,320*	10,460	23,780	*21,360*	17,600	38,960	*16,767*	17,643	34,410
Other charges ..	..	9,600	9,600	..	6,480	6,480	..	12,280	12,280	..	4,067	4,067
Rounding ..	..	..	..	..	140	140	*—40*	+40	..	..	..	..
	50,200	54,400	1,04,600	*43,600*	50,400	94,000	*66,600*	54,600	1,21,200	*67,577*	40,881	1,08,458
Carried over ..	*8,51,280*	2,51,940	11,03,220	*8,70,573*	2,36,940	11,07,513	*9,43,980*	2,71,600	12,15,580	*8,04,960*	2,63,687	10,68,647

Disbursements.	Budget Estimate, 1939–40.			Revised Estimate, 1938–39.			Budget Estimate, 1938–39.			Accounts, 1937–38.		
	Charged	Voted.	Total.	Charged	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*8,51,280*	2,51,940	11,03,220	*8,70,573*	2,36,940	11,07,513	*9,43,980*	2,71,600	12,15,580	*8,04,960*	2,63,687	10,68,647
38, Medical—												
Leave and Deputation Salaries, etc. ..	*73,200*	38,320	1,11,520	*61,240*	15,480	76,720	*93,401*	22,000	1,15,400	*71,826*	4,109	75,935
Sterling overseas pay.	*53,440*	..	53,440	*41,960*	..	41,960	*48,600*	..	48,600	*46,036*	..	46,036
Stores	..	9,000	9,000	..	240	240	..	9,900	9,900	..	3,513	3,513
	1,26,640	47,320	1,73,960	*1,03,200*	15,720	1,18,920	*1,42,000*	31,900	1,73,900	*1,17,862*	7,622	1,25,484
39, Public Health—												
Leave and Deputation Salaries, etc. ..	*26,760*	4,720	31,480	*11,040*	1,040	12,080	*9,800*	7,400	17,200	*16,061*	6,164	22,225
Sterling overseas pay.	*7,600*	..	7,600	*7,560*	..	7,560	*16,600*	2,400	19,000	*8,626*	2,400	11,026
Stores	..	..	..	..	..	..	..	..	..	..	337	337
Add—Moiety of leave salary and overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri ..	..	6,120	6,120	..	4,440	4,440	..	3,600	3,600	..	..	..
	34,360	10,840	45,200	*18,600*	5,480	24,080	*26,400*	13,400	39,800	*24,687*	8,901	33,588
40, Agriculture—												
Leave and Deputation Salaries, etc. ..	..	5,280	5,280	*12,240*	3,640	15,880	*13,280*	5,000	18,280	*13,484*	2,600	16,084
Sterling overseas pay.	*6,960*	..	6,960	*5,720*	..	5,720	*8,520*	..	8,520	*3,694*	..	3,694
Stores	..	..	..	..	..	..	..	..	..	..	5	5
	6,960	5,280	12,240	*17,960*	3,640	21,600	*21,800*	5,000	26,800	*17,178*	2,605	19,783
41, Veterinary—												
Leave and Deputation Salaries, etc. ..	..	6,920	6,920	..	320	320	..	..	..	*11,124*	..	11,124
Sterling overseas pay.	*4,800*	..	4,800	*4,800*	..	4,800	*4,800*	..	4,800	*2,060*	..	2,060
	4,800	6,920	11,720	*4,800*	320	5,120	*4,800*	..	4,800	*13,184*	..	13,184
Carried over ..	*10,24,040*	3,22,300	13,46,340	*10,15,133*	2,62,100	12,77,233	*11,38,980*	3,21,900	14,60,880	*9,77,871*	2,82,815	12,60,686

Disbursements.	Budget Estimate, 1939–40.			Revised Estimate, 1938–39.			Budget Estimate, 1938–39.			Accounts, 1937–38.		
	Charged	Voted	Total.	Charged	Voted.	Total.	Charged	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*10,24,040*	3,22,300	13,46,340	*10,15,133*	2,62,100	12,77,233	*11,38,980*	3,21,900	14,60,880	*9,77,871*	2,82,815	12,60,686
42, Co-operation—												
Leave and Deputation Salaries, etc. ..	*4,000*	3,000	7,000	..	..	..	*10,800*	..	10,800	*4,686*	..	4,686
	4,000	3,000	7,000	..	..	..	*10,800*	..	10,800	*4,686*	..	4,686
43, Industries—												
Leave and Deputation Salaries ..	..	7,800	7,800	..	..	..	..	8,000	8,000	..	..	..
Government Scholars—Allowances, fees, etc.	..	..	..	..	280	280	..	..	..	..	..	..
Stores	..	..	..	..	..	..	..	..	..	..	25	25
Other charges ..	..	..	..	..	..	..	..	..	..	..	3,410	3,410
	..	7,800	7,800	..	280	280	..	8,000	8,000	..	3,435	3,435
47, Miscellaneous Departments—												
Leave and Deputation Salaries, etc. ..	*30,040*	9,280	39,320	*10,600*	5,880	16,480	*15,720*	5,000	20,720	*6,873*	5,989	12,862
Sterling overseas pay.	*8,960*	..	8,960	*9,400*	..	9,400	*9,080*	..	9,080	*11,253*	..	11,253
	39,000	9,280	48,280	*20,000*	5,880	25,880	*24,800*	5,000	29,800	*18,126*	5,989	24,115
Carried over ..	*10,67,040*	3,42,380	14,09,420	*10,35,133*	2,68,260	13,03,393	*11,74,580*	3,34,900	15,09,480	*10,00,683*	2,92,239	12,92,922

Disbursements.	Budget Estimate, 1939–40.			Revised Estimate, 1938–39.			Budget Estimate, 1938–39.			Accounts, 1937–38.		
	Charged	Voted.	Total.	Charged	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*10,67,040*	3,42,380	14,09,420	*10,35,133*	2,68,260	13,03,393	*11,74,580*	3,34,900	15,09,480	*10,00,683*	2,92,239	12,92,922
50, Civil Works—												
Leave and Deputation Salaries, etc. ..	*49,300*	12,200	61,500	*49,800*	5,320	55,120	*50,840*	2,440	53,280	*77,283*	3,617	80,900
Sterling overseas pay (ordinary) ..	*36,940*	..	36,940	*38,740*	3,600	42,340	*47,200*	4,800	52,000	*40,668*	2,400	43,068
Sterling overseas pay (Central Road Fund)	*2,160*	..	2,160	*2,160*	..	2,160	*2,160*	..	2,160	*1,784*	..	1,784
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri.. ..	..	—6,100	—6,100	..	—4,420	—4,420	..	—3,640	—3,640	..	..	..
	88,400	6,100	94,500	*90,700*	4,500	95,200	*1,00,200*	3,600	1,03,800	*1,19,735*	6,017	1,25,752
55, Superannuation—												
(*a*) Contribution payable to the Central Government in respect of—												
Pensions of Officers appointed by the Secretary of State etc.— ..	*20,30,000*	..	20,30,000	*19,60,000*	..	19,60,000	*20,80,000*	..	20,80,000	*19,26,692*	3,02,672	22,29,364
Pensions under the Indian Civil Service Family Pension regulations ..	*18,000*	..	18,000	*36,000*	..	36,000	*18,000*	..	18,000	..	..	..
(*b*) Other pensions ..	..	3,08,000	3,08,000	..	2,88,000	2,88,000	..	3,42,000	3,42,000	..	..	..
	20,48,000	3,08,000	23,56,000	*19,96,000*	2,88,000	22,84,000	*20,98,000*	3,42,000	24,40,000	*19,26,692*	3,02,672	22,29,364
Carried over ..	*32,03,440*	6,56,480	38,59,920	*31,21,833*	5,60,760	36,82,593	*33,72,780*	6,80,500	40,53,280	*30,47,110*	6,00,928	36,48,038

Disbursements.	Budget Estimate, 1939–40.			Revised Estimate, 1938–39.			Budget Estimate, 1938–39.			Accounts, 1937–38.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*32,03,440*	6,56,480	38,59,920	*31,21,833*	5,60,760	36,82,593	*33,72,780*	6,80,500	40,53,280	*30,47,110*	6,00,928	36,48,038
56, Stationery and Printing—												
Leave and Deputation Salaries, etc. ..	..	..	..	..	6,440	6,440	..	6,280	6,280	..	..	..
Sterling overseas pay.	..	3,200	3,200	..	1,560	1,560	..	3,200	3,200	..	3,200	3,200
Stores ..	..	59,000	59,000	..	35,920	35,920	..	67,650	67,650	..	1,07,529	1,07,529
Renewals and Replacements ..	..	300	300	..	29,000	29,000	..	33,000	33,000	..	..	..
Less—Amount transferred from the Depreciation Fund.	..	—300	—300	..	—29,000	—29,000	..	—33,000	—33,000	..	—25,983	—25,983
Rounding ..	..	..	..	..	—20	—20	..	—30	—30	..	..	..
	..	62,200	62,200	..	43,900	43,900	..	77,100	77,100	..	84,746	84,746
57, Miscellaneous—												
Other charges ..	..	600	600	..	600	600	..	1,000	1,000	..	556	556
	..	600	600	..	600	600	..	1,000	1,000	..	556	556
Total Expenditure, Chargeable against Revenue ..	*32,03,440*	7,19,280	39,22,720	*31,21,833*	6,05,260	37,27,093	*33,72,780*	7,58,600	41,31,380	*30,47,110*	6,86,230	37,33,340
83, Payments of commuted value of pension—												
Contribution payable to the Central Government in respect of commutation of pensions of officers appointed by the Secretary of State for India ..	*40,000*	..	40,000	*40,000*	..	40,000	*40,000*	..	40,000	..	..	..
Other payments ..	..	10,000	10,000	..	10,000	10,000	..	10,000	10,000	..	14,471	14,471
	40,000	10,000	50,000	*40,000*	10,000	50,000	*40,000*	10,000	50,000	..	14,471	14,471
Grand Total ..	*32,43,440*	7,29,280	39,72,720	*31,61,833*	6,15,260	37,77,093	*34,12,780*	7,68,600	41,81,380	*30,47,110*	7,00,701	37,47,811

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